



A REPORT
TO THE
ARIZONA LEGISLATURE

Division of School Audits

Special Study

Arizona School District Spending (Classroom Dollars) Fiscal Year 2015

March • 2016
Report No. 16-202



Debra K. Davenport
Auditor General

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March 1, 2016

Members of the Arizona Legislature

The Honorable Doug Ducey, Governor

I am pleased to present our report, *Arizona School District Spending (Classroom Dollars), Fiscal Year 2015*, prepared in response to the Arizona Revised Statutes §41-1279.03 requirement to determine the percentage of every dollar Arizona school districts spend in the classroom. The report also analyzes nonclassroom spending, which includes administration, plant operations, food service, transportation, student support, and instruction support. For the first time, this year's report also includes analyses of revenues and nonoperational spending, which includes capital outlay, interest, and programs outside the scope of preschool through grade 12 education. Further, the report contains a two-page summary for each district showing its performance on various financial and student measures and graphical summaries of its operational trends. To provide a quick summary for your convenience, I am also including a copy of the Report Highlights.

In fiscal year 2015, Arizona districts spent 53.6 percent of available operating dollars on instruction—the lowest percentage in the 15 years our Office has been monitoring district spending. This percentage has declined both during years of increased and decreased overall spending. Since its peak in fiscal year 2004, the State's classroom dollar percentage has declined 5 percentage points, while the percentages spent on all other operational areas has increased. Although the impact of a declining classroom dollar percentage varies by district, it can be seen state-wide in lower teacher pay and larger class sizes.

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

In fiscal year 2015, Arizona districts spent approximately \$3,100 less per pupil than the national average and allocated their resources differently, spending lower percentages of available operating dollars on instruction and administration, and a greater percentage on all other operational areas. Arizona districts' nonoperational spending was similar to the national average, and they received a greater percentage of their revenues from federal sources and a smaller percentage from state and local sources when compared to national averages.

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

Sincerely,

Debbie Davenport
Auditor General

REPORT HIGHLIGHTS SPECIAL STUDY

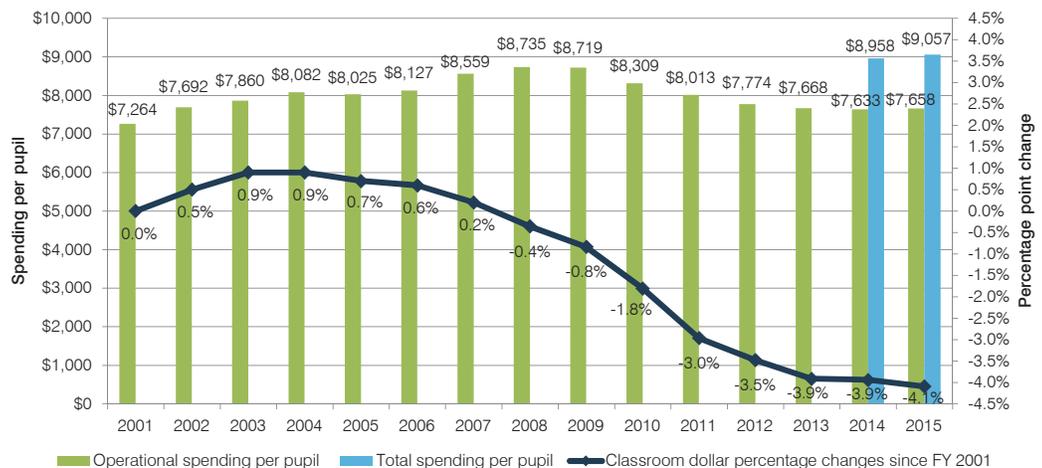
Continuing its long decline, classroom spending dropped to 53.6 percent, its lowest point since monitoring began in 2001

Our Conclusion

In fiscal year 2015, Arizona districts spent 53.6 percent of available operating dollars on instruction—the lowest percentage since we began monitoring this in fiscal year 2001. This percentage has declined both during years of increased and decreased overall spending. Since its peak in fiscal year 2004, the State’s classroom dollar percentage has declined 5 percentage points, while the percentages spent on all other operational areas has increased. Although the impact of a declining classroom dollar percentage varies by district, it can be seen state-wide in lower teacher pay and larger class sizes. Although factors outside a district’s control—such as district size, type, and location—can affect its efficiency, some districts operate efficiently and have lower costs despite these factors, while others do not. Finally, Arizona school districts spent about \$3,100 less per pupil than the national average and allocated their resources differently, spending a lower percentage of resources on instruction and administration and a greater percentage on all other operational areas.

In fiscal year 2015, Arizona school districts spent 53.6 percent of their available operating dollars on instruction—In fiscal year 2015, Arizona school districts spent 53.6 percent of their available operating dollars on instruction—the lowest percentage in the 15 years we have been monitoring district spending. In fiscal year 2001, Arizona districts spent 57.7 percent of available operating dollars on instruction. Then, in fiscal year 2002, districts began receiving Classroom Site Fund (CSF) monies intended to increase classroom spending. Soon after, in fiscal years 2003 and 2004, the State’s classroom dollar percentage increased to 58.6 percent. However, between fiscal years 2004 and 2015, the percentage of resources spent on instruction declined, both during times when total operational spending decreased as well as times when it increased. At the same time, the percentages spent on administration, plant operations, food service, transportation, student support, and instruction support have all increased. Had districts continued directing resources into the classroom at the same rate they did in fiscal year 2001, they would have spent an additional \$402 million in the classroom in fiscal year 2015.

**Arizona’s operational and total spending per pupil and change in classroom dollar percentage since fiscal year 2001 (inflation adjusted to fiscal year 2015 dollars)
Fiscal years 2001 through 2015**



Impact of declining classroom dollar percentage varies by district but can be seen state-wide in lower teacher pay and larger class sizes—Although the impact of a declining classroom dollar percentage varies by district depending on the cause of the decline, it is reflected state-wide in lower teacher pay and larger class sizes. Between fiscal years 2004 and 2015, the average teacher salary (adjusted for inflation) decreased 8 percent despite the teachers’ average years of experience staying about the same. More recently, between fiscal years 2010 and 2015, the state-wide average teacher salary decreased from \$47,077 to \$46,008 despite a 4 percent increase in the average years of teacher experience. During this same 5-year period, the state-wide average students per teacher increased from 17.9 to 18.6.



2016

Districts spend at very different levels and operate at very different degrees of efficiency

Districts spent at very different levels—In fiscal year 2015, as in prior years, there was a wide range in total per pupil operational spending among Arizona districts. Even when excluding Arizona’s very small districts, which have highly variable spending patterns, fiscal year 2015 spending by district ranged from \$5,911 per pupil to \$18,853 per pupil. Districts also varied greatly in their nonoperational spending, which includes costs incurred for capital outlay, interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education. In fiscal year 2015, after excluding Arizona’s very small districts, nonoperational spending by district ranged from \$28 per pupil to \$8,185 per pupil.

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

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

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

Districts that operate efficiently allocate more of their resources to instruction—

Districts that operate efficiently have more dollars available to spend in the classroom. Our performance audits of individual districts have found that efficient districts—those that perform better than their peers on performance measures of operational efficiency—are able to allocate more of their resources to instruction. The broader analysis conducted across all districts for this report showed a similar result. When performance measures were compared across all districts in each efficiency peer group, districts that outperformed their peers tended, on average, to spend higher percentages of available operating dollars on instruction.

Operational efficiency can impact districts’ financial stress levels—

This report assesses six district-level measures that provide information on district finances, identify potential problems, and suggest the need for possible corrective action. In fiscal year 2015, 7 districts were found to have a high financial stress level, 53 a moderate level, and 147 a low level. Having a high financial stress level can be a sign that a district has inefficient operations. However, there are many districts with low or moderate financial stress levels that also operated inefficiently compared to their peers. These districts often had access to additional resources not typically available to most districts, such as desegregation monies or federal impact aid monies that allowed them to operate inefficiently and contributed to their lower financial stress levels. Therefore, even

Cost variance examples

- A very large, urban, unified district spent \$475 per pupil for administration; another spent \$897 per pupil.
- A medium-sized, rural, unified district spent \$3.17 per square foot for plant operations; another spent \$9.20 per square foot.
- A medium-sized, rural, unified district spent \$2.49 per meal; another spent \$4.65 per meal.
- Two medium-large-sized, urban, elementary school districts drove a similar number of miles per rider; one district spent \$3.71 per mile, and the other spent \$8.05 per mile.

Number of districts by overall financial stress level Fiscal year 2015

Stress level	Number of districts
High stress	7
Moderate stress	53
Low stress	147

those districts found to have a moderate or low financial stress level may need to take additional actions to operate efficiently or address other areas of concern.

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

Arizona school districts spent less than national averages in nearly all operational areas—In fiscal year 2015, Arizona school districts spent approximately \$3,100 less per pupil than the 2013 national average (most recent national data available). This lower spending is seen in the classroom (instruction), as well as every nonclassroom operational area except student support, which was similar to the national average. Arizona districts spent a similar amount in nonoperational areas compared to the national average, spending more per pupil on equipment but less on land and buildings, interest, and other programs, such as adult education and community service that are outside the scope of preschool through grade 12 education.

Compared to national averages, Arizona school districts received a greater percentage of their revenues from federal sources and a smaller percentage from state and local sources. Federal revenues comprised a greater percentage of Arizona school district revenues, in part because Arizona school districts received more federal dollars per pupil than the national average, but primarily because Arizona school districts received fewer revenues per pupil overall.

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

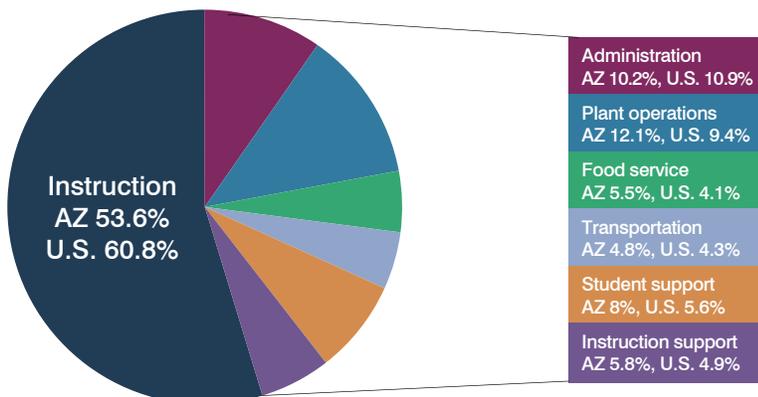
Fiscal years 2015 (Arizona) and 2013 (U.S.)

	Arizona average 2015	National average 2013	Difference
Spending by area			
Instruction	\$4,105	\$ 6,543	(\$ 2,438)
Administration	780	1,173	(393)
Plant operations	930	1,018	(88)
Food service	417	439	(22)
Transportation	371	467	(96)
Student support	613	600	13
Instruction support	442	523	(81)
Total operational	\$7,658	\$10,763	(\$ 3,105)
Nonoperational areas			
Land and buildings	\$ 641	\$ 736	\$ (95)
Equipment	383	178	205
Interest	225	346	(121)
Other	150	163	(13)
Total nonoperational	\$1,399	\$ 1,423	\$ (24)
Total per pupil spending	\$9,057	\$12,186	(\$ 3,129)

Arizona school districts allocated their resources differently than national averages—Compared to national averages, Arizona school districts spent a lower percentage of their available resources on instruction and administration and a greater percentage on all other operational areas. In 2015, Arizona districts spent 53.6 percent of available operating dollars on instruction, 7.2 percentage points below the national average of 60.8 percent. Arizona’s lower instructional spending is reflected in its larger class sizes.

Arizona and U.S. spending by operational area

Fiscal years 2015 (Arizona) and 2013 (U.S.)



In 2014, Arizona’s class size was 18.6 students per teacher compared to the national average of 16.1 students per teacher. The relatively low classroom dollar percentage was not the result of high administration costs because Arizona districts allocated a smaller percentage of resources for administration than the national average. However, Arizona districts allocated a larger percentage of resources to all the other operational areas, primarily for plant operations and student support services.

Individual district information

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

TABLE OF CONTENTS



Introduction and objectives	1
Chapter 1: Continuing its long decline, classroom spending dropped to 53.6 percent, its lowest point since monitoring began in 2001	3
Lowest classroom spending percentage in 15 years	3
Percentage of resources spent in classroom declined both during years of increased overall spending and decreased overall spending	4
District spending shifted from classroom to other areas	5
Impact of declining classroom dollar percentage varies by district but can be seen state-wide in lower teacher pay and larger class sizes	6
Chapter 2: Within Arizona, districts spend at very different levels and operate at very different degrees of efficiency	9
Districts spent at very different levels	9
Wide range of costs among similar districts indicates potential for improved efficiency at many districts	10
Districts that operate efficiently allocate more of their resources to instruction	12
Operational efficiency can impact districts' financial stress levels	12
Chapter 3: Compared to national averages, Arizona school districts spent less per pupil overall and spent monies differently	15
Arizona school districts spent less than national averages in nearly all operational areas	15
Arizona school districts allocated their resources differently than national averages	16
State of Arizona pages	18-19

TABLE OF CONTENTS



Individual district pages	20-433
Appendix A	a-1
Appendix B	b-1
Appendix C	c-1
Tables	
1 Comparison of per pupil expenditures by operational area (inflation adjusted to fiscal year 2015 dollars) Fiscal years 2004 versus 2015	6
2 Comparison of operational spending per pupil for Arizona’s highest- and lowest-spending districts Fiscal year 2015	9
3 Comparison of revenue sources per pupil for Arizona’s highest- and lowest-spending districts Fiscal year 2015	10
4 Number of districts by overall financial stress level Fiscal year 2015	13
5 Comparison of Arizona and U.S. per pupil spending by area Fiscal years 2015 (Arizona) and 2013 (U.S.)	15
6 Districts grouped by operational efficiency peer group and ranked by classroom dollar percentage Fiscal year 2015	a-1
7 Districts grouped by transportation efficiency peer group and ranked by cost per mile and cost per rider Fiscal year 2015	a-4
8 Districts grouped by student achievement peer group and ranked by percentage of students who met state standards Fiscal year 2015	a-9

TABLE OF CONTENTS



Figures

1	Comparison of U.S. and Arizona classroom dollar percentages Fiscal years 2001 through 2015	3
2	Arizona's operational and total spending per pupil and change in classroom dollar percentage since fiscal year 2001 (inflation adjusted to fiscal year 2015 dollars) Fiscal years 2001 through 2015	4
3	Percentage point change in spending by operational area Fiscal year 2004 versus 2015	5
4	Comparison of Arizona and U.S. spending by operational area Fiscal years 2015 (Arizona) and 2013 (U.S.)	16
5	Range of administrative costs per pupil by efficiency peer group Fiscal year 2015	C-1
6	Range of plant operations costs per square foot by efficiency peer group Fiscal year 2015	C-1
7	Range of food service costs per meal by efficiency peer group Fiscal year 2015	C-2
8	Range of transportation costs per mile by efficiency peer group Fiscal year 2015	C-2

Introduction and objectives

Arizona Revised Statutes §41-1279.03 requires the Auditor General to monitor the percentage of each dollar spent in the classroom and conduct performance audits of Arizona's school districts. This report, the 15th annual report analyzing school district spending, has two main objectives:

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

The appendices provide lists of districts in each efficiency and student achievement peer group (Appendix A, see pages a-1 through a-14); reference information, including definitions, sources, and methodology (Appendix B, see pages b-1 through b-13); and graphic representations of cost ranges by efficiency peer group for administration, plant operations, food service, and transportation (Appendix C, see pages c-1 and c-2).

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

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

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

CHAPTER 1

Continuing its long decline, classroom spending dropped to 53.6 percent, its lowest point since monitoring began in 2001

In fiscal year 2015, Arizona school districts spent 53.6 percent of available operating dollars on instruction—the lowest percentage since auditors began monitoring this in fiscal year 2001.¹ This percentage has declined both during years of increased overall spending and decreased overall spending. Since its peak in fiscal year 2004, the State's classroom dollar percentage has declined 5 percentage points, while the percentage of available operating dollars spent in all other operational areas has increased. Although the impact of a declining classroom dollar percentage varies by district, it can be seen state-wide in lower teacher pay and larger class sizes.

Lowest classroom spending percentage in 15 years

In fiscal year 2015, Arizona school districts spent 53.6 percent of available operating dollars on instruction. As shown in Figure 1, this is the lowest percentage since auditors began monitoring classroom spending in fiscal year 2001. Specifically, in fiscal year 2001, districts spent 57.7 percent of available operating dollars on instruction. Then in fiscal year 2002, districts began receiving

Instruction (classroom spending)

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

**Figure 1: Comparison of U.S. and Arizona classroom dollar percentages
Fiscal years 2001 through 2015**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
U.S. classroom dollar percentage	61.5	61.5	61.3	61.3	61.2	61.0	61.0	60.8	61.0	61.3	61.2	60.9	60.8		
Arizona classroom dollar percentage	57.7	58.2	58.6	58.6	58.4	58.3	57.9	57.3	56.9	55.9	54.7	54.2	53.8	53.8	53.6



Source: Auditor General staff analysis of National Center for Education Statistics *Revenues and Expenditures for Public Elementary and Secondary Education* for fiscal years 2001 through 2013 (the most recent year for available data) and Arizona school district-reported accounting data for fiscal years 2001 through 2015.

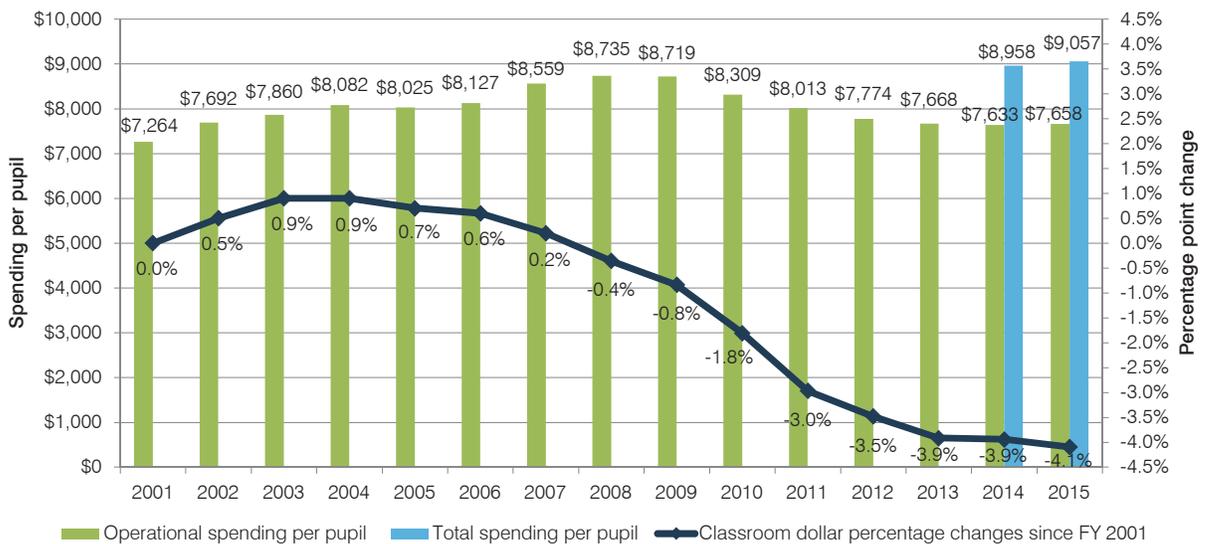
¹ Available operating dollars are those used for a district's day-to-day operations. This operational spending excludes costs associated with repaying debt, capital outlay (such as purchasing land, buildings, and equipment), and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

Classroom Site Fund (CSF) monies intended to increase classroom spending.¹ Soon after, in fiscal years 2003 and 2004, the State’s classroom dollar percentage reached its highest level during this 15-year period at 58.6 percent. However, as shown in Figure 1 on page 3, the percentage of resources spent on instruction then declined every year between fiscal years 2004 and 2013, and dropped an additional 0.2 percentage points in fiscal year 2015 to 53.6 percent, leaving 40 percent of Arizona school districts spending less than 50 percent of their available operating dollars in the classroom. This trend is not reflected in the national trend, which has been comparatively stable, fluctuating only seven-tenths of a percentage point between fiscal years 2001 and 2013 (the most recent year for available national data). Had Arizona districts continued directing resources into the classroom at the same rate they did in fiscal year 2001, they would have spent an additional \$402 million in the classroom in fiscal year 2015.

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

Despite receiving additional money specifically intended to increase classroom spending and spending an inflation-adjusted, additional \$394 per pupil in total, districts spent a lower percentage in the classroom in fiscal year 2015 than in fiscal year 2001. As shown in Figure 2, since fiscal year 2001, even after controlling for inflation, Arizona school districts’ total operational

Figure 2: Arizona’s operational and total spending per pupil¹ and change in classroom dollar percentage since fiscal year 2001 (inflation adjusted to fiscal year 2015 dollars) Fiscal years 2001 through 2015



¹ Total spending per pupil was not presented in prior-year reports. Auditors validated the nonoperational portion of total spending for fiscal years 2014 and 2015. Therefore, total spending per pupil is presented for only these 2 years.

Source: Auditor General staff analysis of district-reported accounting data inflation adjusted to fiscal year 2015 dollars and Arizona Department of Education student membership data for fiscal years 2001 through 2015.

¹ In November 2000, voters passed Proposition 301, which increased the state-wide sales tax to provide additional resources for education programs. Under statute, these monies, also known as Classroom Site Fund monies, may be spent for specific purposes, primarily increasing teacher pay.

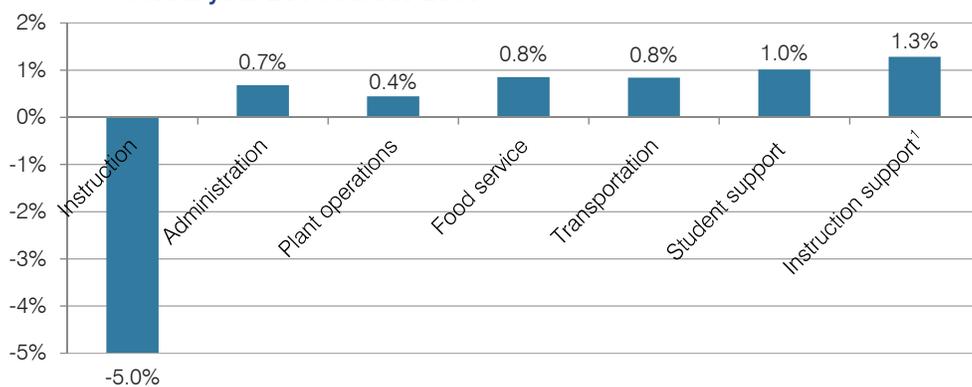
spending per pupil has increased 5.4 percent, from \$7,264 (\$5,374 unadjusted) in fiscal year 2001 to \$7,658 in fiscal year 2015. As discussed earlier, districts began receiving CSF monies in fiscal year 2002, which resulted in a \$428 per pupil increase and a 0.5 percentage point increase to the state-wide classroom dollar percentage. However, between fiscal years 2004 and 2015, the percentage of resources spent on instruction declined, both during times when total spending decreased as well as times when it increased. For example, the decline in instructional spending in fiscal years 2010 through 2014 occurred at a time when overall per pupil spending was also decreasing. This decrease in overall spending and the impact of having certain noninstructional costs that may be difficult to cut quickly in response to reduced funding, such as electricity or insurance costs, may explain some of the decline in instructional spending during these years. However, the percentage of available operating dollars spent on instruction also decreased in fiscal years 2005 through 2009, when year-to-year operational spending per pupil increased or remained about the same. As a result, the percentage of available operating dollars allocated to the classroom has decreased 4.1 percentage points since fiscal year 2001 and 5 percentage points since reaching its peak in fiscal years 2003 and 2004. The decrease since 2004 represents more than \$2 billion not being spent in the classroom during this 11-year period.

District spending shifted from classroom to other areas

Since its peak in fiscal year 2004, the State’s classroom dollar percentage has declined 5 percentage points. As shown in Figure 3, at the same time, the percentage of available operating dollars spent

in all other operational areas increased. There may be reasons that costs necessarily increased at specific districts. For example, increases in a district’s poverty rate or the percentage of students with special needs could increase student support services costs as many of these services are directed toward these student populations. Additionally, some district officials have stated that they believe food costs have increased in recent years because of implementation of the nutrition standards required

**Figure 3: Percentage point change in spending by operational area
Fiscal year 2004 versus 2015**



¹ Effective July 1, 2007, the Uniform Chart of Accounts for Arizona School Districts was revised to comply with changes made in the federal chart of accounts issued by the National Center for Education Statistics that revised how some expenditures should be classified. The instruction support area was revised to include some costs that previously had been classified as administration. This revision accounts for some of the increase in instruction support services.

Source: Auditor General staff analysis of district-reported accounting data for fiscal years 2004 and 2015.

by the federal Healthy, Hunger-Free Kids Act of 2010. This act, which took effect in fiscal year 2013 and which some districts implemented early, established more stringent nutritional requirements that include an increase in the amount of fruits, vegetables, and whole grains included in meals.

However, other increases to nonclassroom areas may have been more within districts’ control. For example, between fiscal years 2004 and 2015, Arizona school districts added over 21 million square

feet of building space—an 18 percent increase—despite a student enrollment increase of only 7 percent during this same period. This increased the state-wide average square footage per student from 138 to 153 square feet per student. On an inflation-adjusted basis, as shown in Table 1 below, districts managed to keep per pupil plant operation costs steady, in part because a large amount of the additional square footage cost less per square foot due to it likely being unnecessary and, therefore, underused. For example, Office of the Auditor General performance audits have identified school districts with high plant operation costs that built additional schools when they already had low-capacity usage rates at their existing schools and districts that rebuilt existing schools with much larger facilities when no substantial student growth was expected. Audits have also identified districts with substantial, long-term excess building capacity that did not take timely or adequate action to reduce the excess capacity. Although decisions to close schools can be difficult and painful, these decisions are important because school district funding is based primarily on the number of students enrolled, and not at all on the amount of square footage maintained.

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

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

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

State-level decline in classroom dollar percentage indicative of fewer dollars going into classroom—At a state level, the decline in the classroom dollar percentage between fiscal years 2004 and 2015 is indicative of fewer actual dollars going into classrooms. As shown in Table 1,

**Table 1: Comparison of per pupil expenditures by operational area (inflation adjusted to fiscal year 2015 dollars)
Fiscal year 2004 versus 2015**

	2004	2015	Increase/ (Decrease)
Instruction	\$4,734	\$4,105	(\$629)
Administration	766	780	14
Plant operations	950	930	(20)
Food service	381	417	36
Transportation	323	371	48
Student support	563	613	50
Instruction support	365	442	77
Total	\$8,082	\$7,658	(\$424)

Source: Auditor general staff analysis of district-reported accounting data inflation adjusted to fiscal year 2015 dollars and Arizona Department of Education student membership data for fiscal years 2004 and 2015.

after controlling for inflation, total per pupil spending decreased \$424 per pupil, or 5.2 percent, between fiscal years 2004 and 2015. At this same time, spending in the classroom decreased an even greater amount, \$629 per pupil, or 13.3 percent, while spending in all other operational areas increased or remained relatively steady. Therefore, on a state-wide basis, it does not appear that the decline in classroom spending was due to an increase in monies earmarked for use outside the classroom, but rather represents a shift in how school districts directed resources.

Decline in classroom spending reflected in lower teacher pay and larger class sizes—The state-level decline in classroom spending is reflected in lower teacher pay and larger class sizes. Between fiscal years 2004 and 2015, the average teacher salary (adjusted for inflation) decreased 8 percent despite the teachers' average years of experience staying about the same. More recently, between fiscal years 2010 and 2015, the state-wide average teacher salary decreased from \$47,077 to \$46,008 despite a 4 percent increase in the average years of teacher experience. During this same 5-year period, the state-wide average students per teacher increased from 17.9 to 18.6.

CHAPTER 2

Within Arizona, districts spend at very different levels and operate at very different degrees of efficiency

In fiscal year 2015, there was a wide range in per pupil spending among Arizona districts, partially because districts differ in certain characteristics, such as size, location, and poverty level. However, wide ranges in per pupil spending among districts with similar characteristics indicate the potential for improved efficiency at many districts.

Districts spent at very different levels

In fiscal year 2015, as in prior years, there was a wide range in total per pupil operational spending among Arizona districts. Even when excluding Arizona’s very small school districts, which have highly variable spending patterns, fiscal year 2015 spending by district ranged from \$5,911 per pupil to \$18,853 per pupil. As shown in Table 2, on average, the 31 highest-spending districts spent

Table 2: Comparison of operational spending per pupil for Arizona’s highest- and lowest-spending districts Fiscal year 2015

	Highest-spending districts’ average ¹	Lowest-spending districts’ average ¹	Difference
Classroom dollar percentage	46.1%	54.1%	
Total operational spending	\$12,521	\$6,636	\$5,885
Instruction	5,768	3,588	2,180
Administration	1,805	701	1,104
Plant operations	1,954	803	1,151
Food service	632	392	240
Transportation	749	320	429
Student support	935	490	445
Instruction support	678	342	336

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

Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data and Arizona Department of Education student membership data.

\$12,521 per pupil, \$5,885 more than the \$6,636 the 31 lowest-spending districts spent per pupil. The districts with the highest and lowest per pupil spending also differed in certain characteristics, with the highest-spending districts generally being smaller, rural districts with higher poverty rates.

Districts also varied greatly in their nonoperational spending. Nonoperational spending includes costs incurred for capital outlay (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education. In fiscal year 2015, after excluding Arizona’s very small districts, nonoperational spending by district ranged from \$28 per pupil to \$8,185 per pupil. Large nonoperational

spending differences between districts, as well as year-to-year differences for the same district, are to be expected because nonoperational spending includes costs for building schools and large equipment purchases that generally do not occur every year.

Arizona’s school-district-funding formula provides similar districts with a similar amount of basic funding. However, after basic funding, districts may receive additional revenues through various funding formulas that are designed to offset expected higher costs. For example, districts receive

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

High-spending districts, on average, received more monies, primarily from federal impact aid, federal grants, and transportation funding. As shown in Table 3, on average, the 31 highest-spending districts received \$3,163 more per pupil in federal impact aid, \$1,430 more per pupil in federal grants, and \$954 more per pupil in transportation funding. To a lesser extent, the high-spending districts also received more monies through additional budgetary funding and the small school adjustment, and because of desegregation agreements or court orders. Interestingly, the difference in spending was not primarily caused by differences in the amount of voter-approved budget overrides or tax credit monies received.

Table 3: Comparison of revenue sources per pupil for Arizona’s highest- and lowest-spending districts Fiscal year 2015

Revenue source ¹	Highest-spending districts’ average	Lowest-spending districts’ average	Difference
Federal impact aid	\$3,185	\$ 22	\$3,163
Federal grants	2,380	950	1,430
Transportation funding	1,261	307	954
Additional budgetary funding	1,595	1,138	457
Small school adjustment	427	0	427
Desegregation	248	24	224
Voter-approved budget overrides	305	249	56
Tax credits	32	28	4

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

Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting and budget data and Arizona Department of Education student membership and budget data.

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

Within Arizona, a district’s efficiency can be affected by its size, type, and location. For example, administrative costs per pupil are associated with district size. That is to say larger districts tend to have lower administrative costs per pupil, primarily because of their economies of scale and abilities to spread some costs over more students. As district size increases, administrative costs per pupil tend to decrease. Additionally, a district’s type can impact its plant operations and food service costs. For example, because high schools generally have more square footage per student and different types of building space than elementary schools, they typically have higher plant operation costs per pupil. Similarly, food costs per meal may be higher for districts serving high school students because of larger meal portions. Finally, location is an important factor affecting a district’s cost per mile. For example, in fiscal year 2015, the average cost per mile for urban districts traveling between 270 and 335 miles per rider was \$3.61, while rural

districts traveling a similar range of miles per rider averaged \$2.54 per mile. Rural district buses likely travel on roads with higher speed limits and travel greater distances between stops, thereby traveling more miles in less time. This would result in lower salary and benefit costs per mile.

Although a district's efficiency can be affected by its size, type, and location, wide ranges of costs among districts grouped by these factors indicate that some districts have achieved lower costs than other districts of similar size, type, and location. Appendix C (see pages c-1 through c-2) shows graphic representations of these cost ranges by efficiency peer group for administration, plant operations, food service, and transportation. Districts at the high end of the various cost ranges should work toward improving their operational efficiency. Doing so could potentially allow more monies to be directed to the classroom. Office of the Auditor General performance audits of school districts have identified opportunities for improved efficiency at many districts. Additionally, these audits have identified a number of practices efficient districts use, as well as practices that make other districts less efficient. For example:

More efficient districts:

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

Less efficient districts:

- Have costly benefit packages and higher staffing levels.
- Operate schools far below designed capacity, fail to close schools when necessary, or close schools but do not fully reduce related positions.
- Fail to adjust staffing and salary levels based on similar districts and market surveys.
- Spend more on meals and conference travel for employees and governing board members.
- Lack a preventative maintenance plan to maintain buildings and school buses.

Cost variance examples

- A very large, urban, unified district spent \$475 per pupil for administration; another spent \$897 per pupil.
- A medium-sized, rural, unified district spent \$3.17 per square foot for plant operations; another spent \$9.20 per square foot.
- A medium-sized, rural, unified district spent \$2.49 per meal; another spent \$4.65 per meal.
- Two medium-large-sized, urban, elementary school districts drove a similar number of miles per rider; one district spent \$3.71 per mile, and the other spent \$8.05 per mile.

Performance measures

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

- Have poorly written vendor contracts and fail to monitor vendors' performance and billing.
- Set meal prices too low to ensure program self-sufficiency.
- Fail to identify best prices, including failing to use, or ineffectively using, purchasing consortiums.
- Have excessive food waste due to poor inventory rotation and monitoring.
- Operate universal free meal programs without a sufficient number of students eligible for federally reimbursed free and reduced-price meals.
- Pay drivers for time not spent working between routes.
- Rely on gas stations for fuel and do not negotiate discounts.
- Use full-sized buses on routes with small numbers of riders.
- Do not monitor or adjust bus routes for efficiency.

Districts that operate efficiently allocate more of their resources to instruction

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

Operational efficiency can impact districts' financial stress levels

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

Financial stress assessment measures

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

As shown in Table 4, in fiscal year 2015, 7 districts were found to have a high financial stress level, 53 a moderate level, and 147 a low level. Having a high financial stress level can be a sign that a district has inefficient operations. For example, after excluding very small districts, which as previously noted have highly variable spending patterns, five of the remaining six districts determined to have a high financial stress level operated inefficiently compared to their peers. However, there are many districts with low or moderate financial stress levels that also operated inefficiently compared to their peers. These districts often had access to additional resources not typically available to most districts, such as desegregation monies or federal impact aid monies that allowed them to operate inefficiently and contributed to their lower financial stress levels. Therefore, even those districts found to have a moderate or low financial stress level may need to take additional actions to operate efficiently or address other areas of concern.

**Table 4: Number of districts by overall financial stress level
Fiscal year 2015**

Stress level	Number of districts
High stress	7
Moderate stress	53
Low stress	147

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

CHAPTER 3

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

In fiscal year 2015, Arizona school districts spent approximately \$3,100 less per pupil than the 2013 national average—the most recent year for available national data. This lower spending occurred in operational rather than nonoperational areas. Arizona school districts also allocated their resources differently than national averages, spending a lower percentage of resources on instruction and administration and a greater percentage on all other operational areas.

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

As shown in Table 5, in fiscal year 2015, Arizona school districts spent approximately \$3,100 less per pupil than the 2013 national average—the most recent year for available national data. This lower spending is seen in the classroom (instruction), as well as every nonclassroom operational area except student support, which was similar to the national average. It is interesting to note that 64 Arizona districts spent more than the national per pupil operational average. Forty-six of these are very small districts (i.e., less than 200 students), and almost all of them received additional monies from a small school adjustment. Sixteen of the 64 districts received federal impact aid monies as a result of their location on tax-exempt federal lands.

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

Table 5: Comparison of Arizona and U.S. per pupil spending by area
Fiscal years 2015 (Arizona) and 2013 (U.S.)

	Arizona average 2015	National average 2013	Difference
Spending by area			
Instruction	\$4,105	\$ 6,543	(\$ 2,438)
Administration	780	1,173	(393)
Plant operations	930	1,018	(88)
Food service	417	439	(22)
Transportation	371	467	(96)
Student support	613	600	13
Instruction support	442	523	(81)
Total operational	\$7,658	\$10,763	(\$ 3,105)
Land and buildings	\$ 641	\$ 736	\$ (95)
Equipment	383	178	205
Interest	225	346	(121)
Other	150	163	(13)
Total nonoperational	\$1,399	\$ 1,423	\$ (24)
Total per pupil spending	\$9,057	\$12,186	(\$ 3,129)

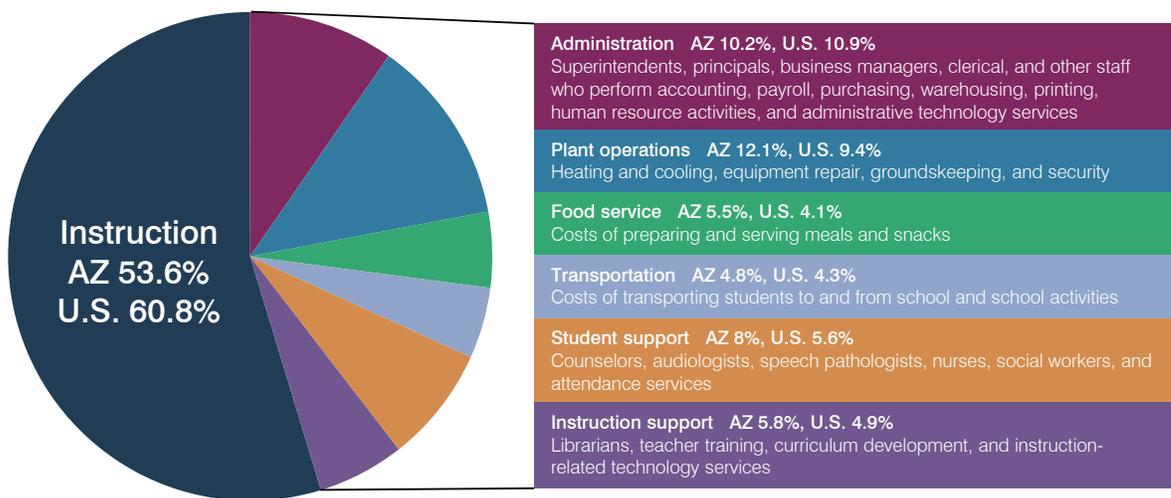
Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data, Arizona Department of Education student membership data, and National Center for Education Statistics *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2012-2013*, January 2016.

Compared to national averages, Arizona school districts received a greater percentage of their revenues from federal sources and a smaller percentage from state and local sources. In fiscal year 2015, 14 percent of Arizona school district revenues were from federal sources, and 86 percent were from state and local sources. These percentages were the same in fiscal year 2013, the most recent year for available national data. In fiscal year 2013, school districts nationwide received 9 percent of their revenues from federal sources and 91 percent from state and local sources. Compared to other states, Arizona school districts had the fifth highest percentage of revenues coming from federal sources. Federal revenues comprised a greater percentage of Arizona school district revenues, in part because Arizona school districts received more federal dollars per pupil than the national average, but primarily because Arizona school districts received fewer revenues per pupil overall.

Arizona school districts allocated their resources differently than national averages

Compared to national averages, Arizona school districts spent a lower percentage of their available resources on instruction and administration and a greater percentage on all other operational areas. As shown in Figure 4, in fiscal year 2015, Arizona districts spent 53.6 percent of available operating dollars on instruction, 7.2 percentage points below the most recent national average of 60.8 percent. Many factors may account for Arizona’s lower percentage of classroom spending, and classroom size is one of them. Compared to the fiscal year 2014 national average (the most recent year for available national data), Arizona districts averaged 18.6 students per teacher in fiscal year 2014, while the national average was 16.1 students per teacher that year. The relatively low classroom dollar percentage was not the result of high administration costs because Arizona districts allocated a smaller percentage of resources for administration than the national average. However, Arizona districts allocated a larger percentage of resources to all the other operational areas, primarily for plant operations and student support

**Figure 4: Comparison of Arizona and U.S. spending by operational area
Fiscal years 2015 (Arizona) and 2013 (U.S.)**



Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data and National Center for Education Statistics *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2012-13*, January 2016.

services. Plant operations may have consumed a greater percentage of resources, in part because Arizona districts spent more on supplies, which are primarily for energy. As noted earlier, performance audits of Arizona districts have identified the potential for improved efficiency and cost savings in plant operations. Arizona's higher percentage allocated to student support may be related to the State's higher poverty rate. In fiscal year 2014, 23 percent of Arizona's school-aged children lived at or below the poverty level, compared to the national average of 20 percent. In Arizona, a district's level of spending on student support is related to the percentage of students who live in poverty.

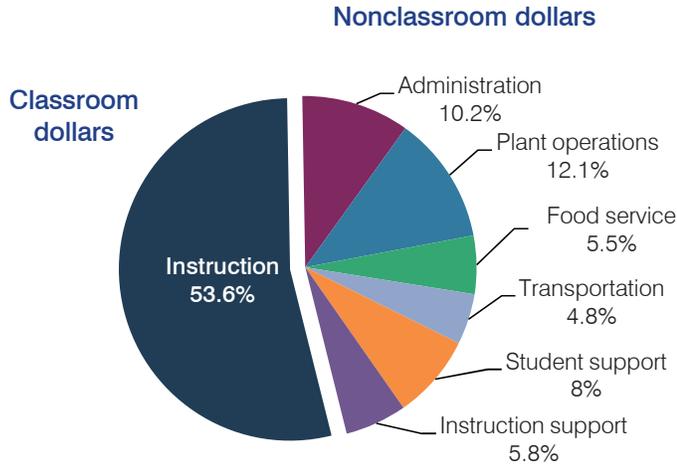
State of Arizona

Total operational spending¹: \$6,958,815,670
 Number of districts: 236

Students attending: 908,686
 Number of schools: 1,370

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures

Operational area	Measure	2013	2014	2015
Administration	Cost per pupil	\$746	\$757	\$780
	Students per administrative position	67	68	67
Plant operations	Cost per square foot	\$6.03	\$6.04	\$6.09
	Square footage per student	153	153	153
Food service	Cost per meal equivalent	\$2.58	\$2.69	\$2.79
	Cost per mile	\$3.55	\$3.62	\$3.66
Transportation	Cost per mile	\$3.55	\$3.62	\$3.66
	Cost per rider	\$1,015	\$1,036	\$1,071

Per pupil spending

Spending by area	State			National average
	2013	2014	2015	2013
Instruction	\$ 4,031	\$ 4,073	\$ 4,105	\$ 6,543
Administration	746	757	780	1,173
Plant operations	924	923	930	1,018
Food service	396	405	417	439
Transportation	369	373	371	467
Student support	582	600	613	600
Instruction support	448	447	442	523
Total operational	\$ 7,496	\$ 7,578	\$ 7,658	\$ 10,763
Land and buildings	-	\$ 606	\$ 641	\$ 736
Equipment	-	339	383	178
Interest	-	222	225	346
Other	-	148	150	163
Total nonoperational	-	\$ 1,315	\$ 1,399	\$ 1,423
Total per pupil spending	-	\$ 8,893	\$ 9,057	\$ 12,186

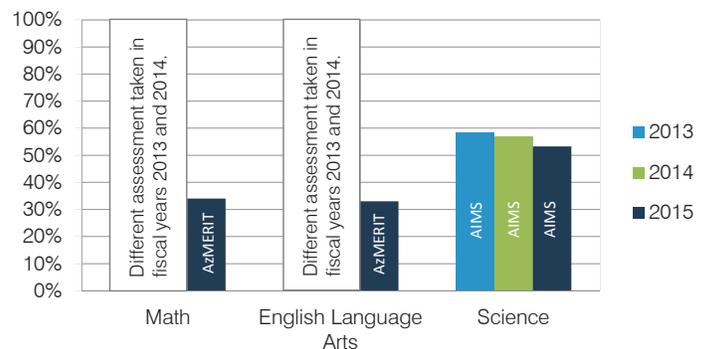
¹ See Appendix, page b-1.

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	2013	2014	2015
Attendance rate	94%	95%	94%
Graduation rate	75%	76%	N/A
Poverty rate	24%	23%	N/A
Students per teacher	18.3	18.6	18.6
Average teacher salary	\$45,264	\$46,026	\$46,008
Average years of teacher experience	10.9	10.9	11.0
Percentage of teachers in first 3 years	19%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level:	Number of districts		
	147	53	7
Measure: 2013 through 2015			
Change in number of district students	165	31	11
Spending exceeded operating/capital budgets	179	4	24
Spending increase election results	79	6	20
Operating reserve percentage (max. 4%), trend	139	32	36
Years of capital reserve held	104	84	19
Current financial and internal control status	163	23	8

■ Low ■ Moderate ■ High

Per pupil revenues

Revenues by source	State		National average
	2014	2015	2013
Federal	\$ 1,229	\$ 1,299	\$ 1,122
State	3,473	3,517	5,487
Local	4,161	4,248	5,520
Total revenues per pupil	\$ 8,863	\$ 9,064	\$ 12,129
Select revenues from common sources			
Equalization formula funding	\$ 5,538	\$ 5,303	N/A
Grants	1,120	1,167	N/A
Donations and tax credits	75	78	N/A
Select 2015 revenues from less common sources	Amount received range per pupil	Number of districts receiving	
Desegregation	\$ 119 - \$ 1,968	18	
Small school adjustment	379 - 68,525	49	
Federal impact aid	1 - 9,480	51	
Voter-approved levy increases	3 - 7,961	136	

Classroom dollar percentage

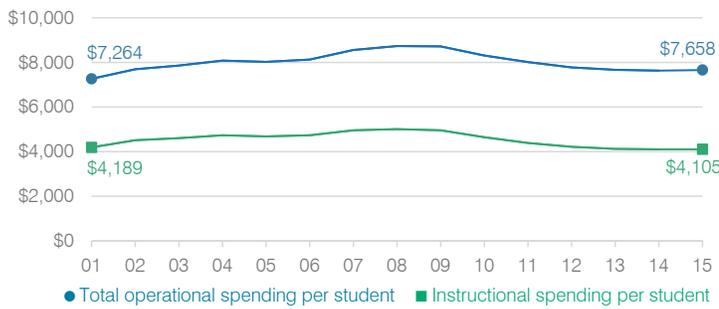
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	57.7	58.2	58.6	58.6	58.4	58.3	57.9	57.3	56.9	55.9	54.7	54.2	53.8	53.8	53.6

TRENDS
Fiscal years as indicated

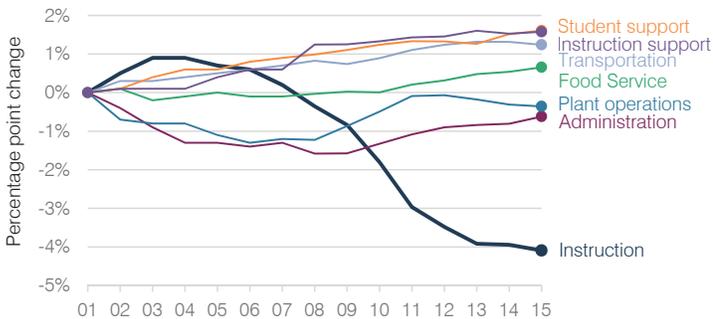
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent from \$8,309 in fiscal year 2010 to \$7,658 in fiscal year 2015. The percentage of dollars spent in the classroom decreased from 55.9 to 53.6 percent. As a percentage of total operational spending, administration and food service increased slightly while all other nonclassroom areas remained stable. The number of students attending has remained relatively stable during this 5-year period.

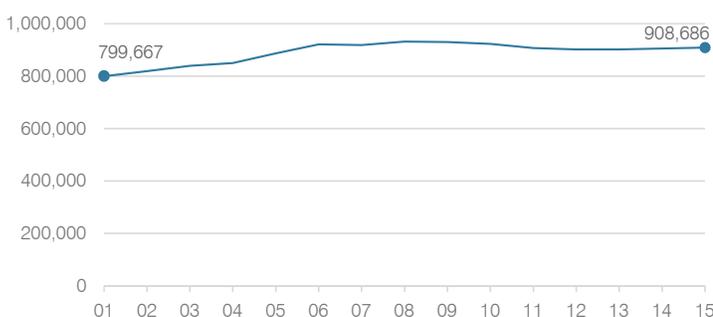
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Changes in operational spending percentages



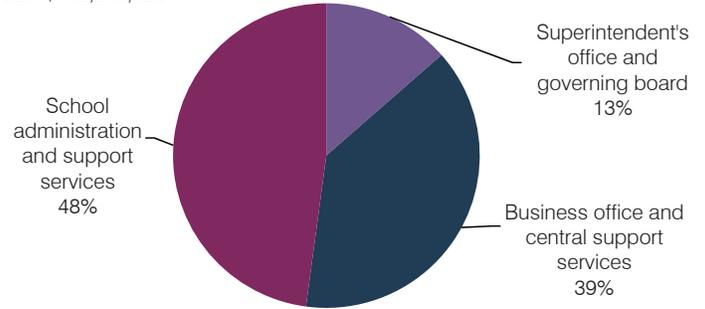
Students attending



OPERATIONAL SPENDING DETAIL
Fiscal year 2015

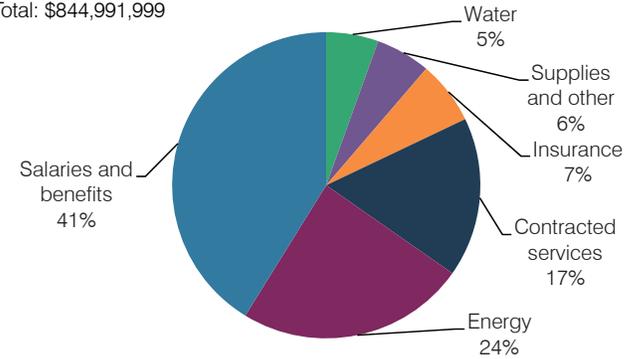
Administrative spending by category

Total: \$708,345,028



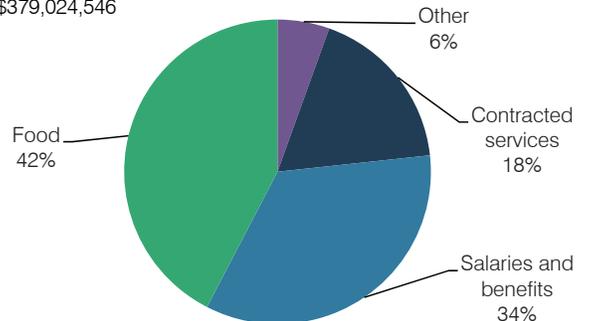
Plant operations spending by category

Total: \$844,991,999



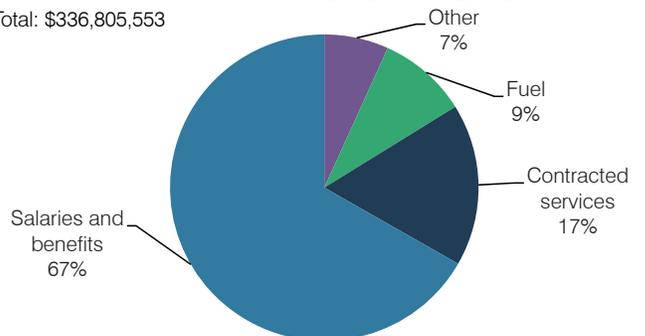
Food service spending by category

Total: \$379,024,546



Transportation spending by category

Total: \$336,805,553



Agua Fria Union High School District

Maricopa County

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

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

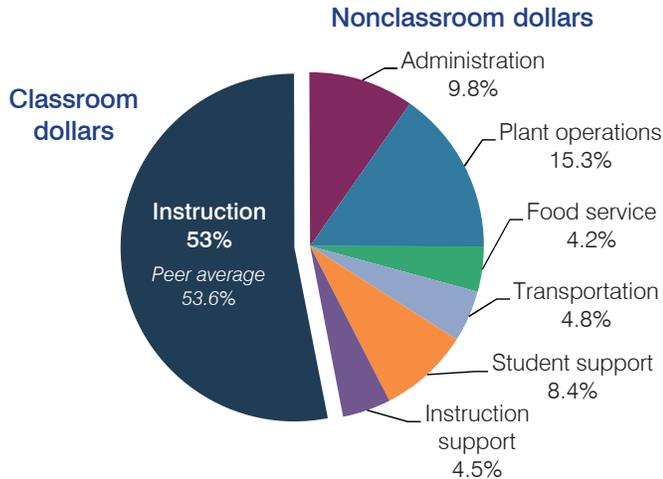
District size, location: Medium-large, Suburb

Students attending: 7,439

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	\$678	\$780	\$780
	Students per administrative position	66	68	67
Plant operations	Cost per square foot	\$7.86	\$5.87	\$6.09
	Square footage per student	135	160	153
Food service	Cost per meal equivalent	\$2.85	\$2.92	\$2.79
Transportation	Cost per mile	\$3.64	\$3.61	\$3.66
	Cost per rider	\$1,198	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

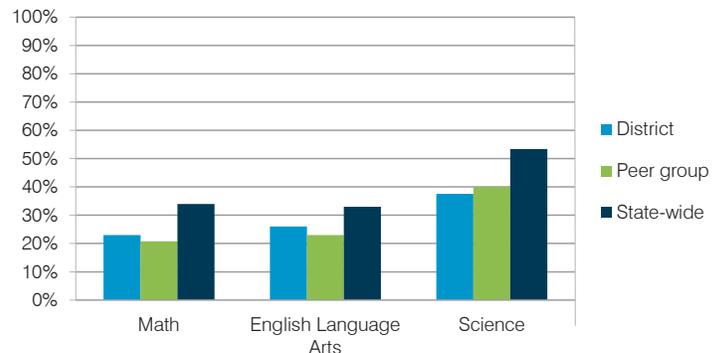
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,565	\$ 3,670	\$ 3,812	\$ 4,105
Administration	625	678	780	780
Plant operations	1,012	1,064	928	930
Food service	339	292	322	417
Transportation	346	330	412	371
Student support	616	585	553	613
Instruction support	326	311	304	442
Total operational	\$ 6,829	\$ 6,930	\$ 7,111	\$ 7,658
Land and buildings	\$ 971	\$ 526	\$ 676	\$ 641
Equipment	471	571	499	383
Interest	309	224	225	225
Other	42	28	145	150
Total nonoperational	\$ 1,793	\$ 1,349	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 8,622	\$ 8,279	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	84%	81%	76%
Poverty rate (2014)	14%	18%	23%
Students per teacher	21.0	21.9	18.6
Average teacher salary	\$49,327	\$47,507	\$46,008
Average years of teacher experience	8.1	10.1	11.0
Percentage of teachers in first 3 years	37%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 435	\$ 496	\$ 771	\$ 1,299
State	3,232	3,208	2,873	3,517
Local	4,684	5,484	4,889	4,248
Total revenues per pupil	\$ 8,351	\$ 9,188	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,523	\$ 5,190	\$ 5,412	\$ 5,303
Grants	473	524	798	1,167
Donations and tax credits	61	76	127	78
Select revenues from less common sources				
Desegregation	\$ 138	\$ 119	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	0	0	3 of 15	
Voter-approved levy increases	1,555	1,583	14 of 15	

Agua Fria UHSD—page 2

Classroom dollar percentage

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

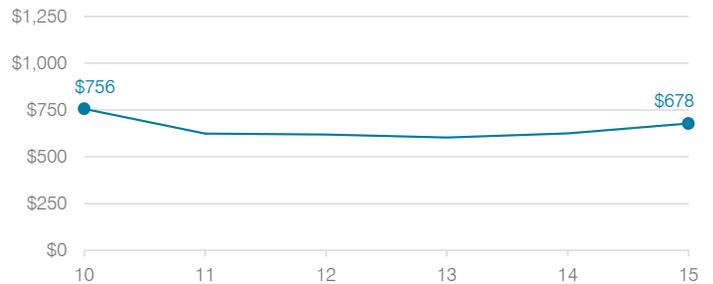
OPERATIONAL TRENDS

Fiscal years as indicated

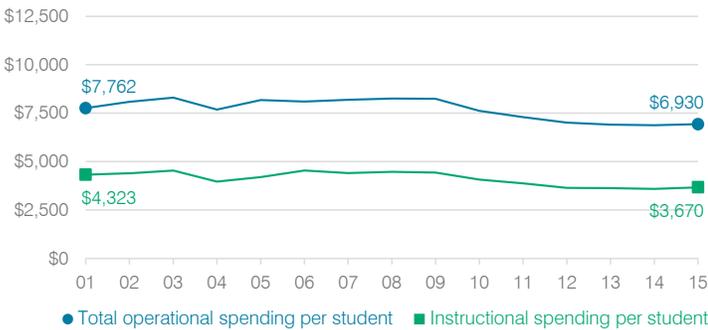
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing slightly overall from 53.4 to 53 percent. As a percentage of total operational spending, plant operations increased and instructional support increased slightly. Administration decreased and food service and transportation decreased slightly.

Administrative cost per student



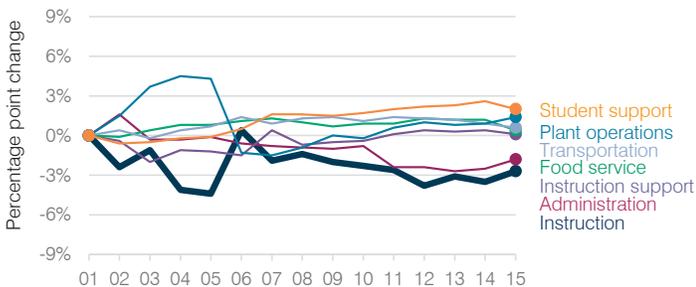
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



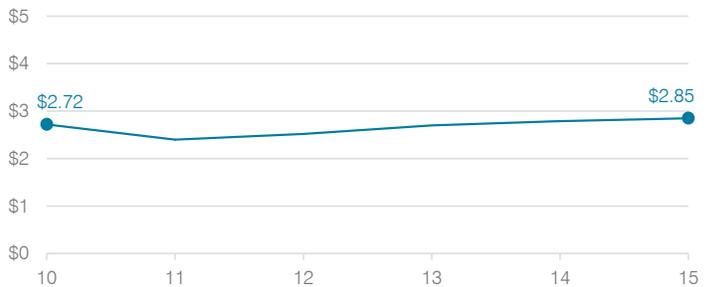
Plant cost per square foot and square footage per student



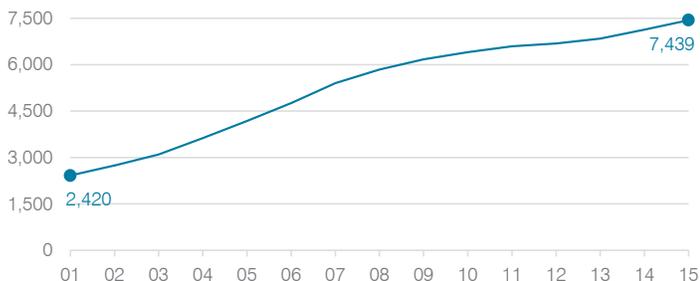
Changes in operational spending percentages



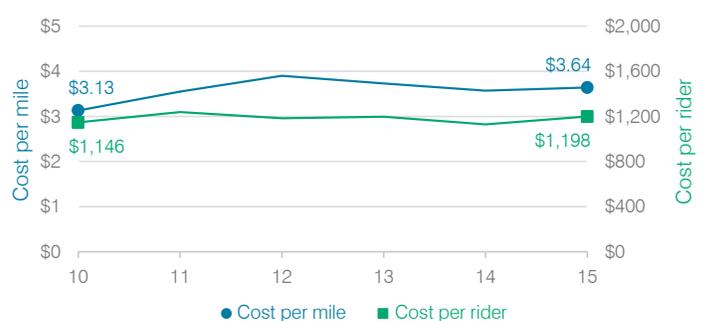
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Aguila Elementary School District

Maricopa County

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

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

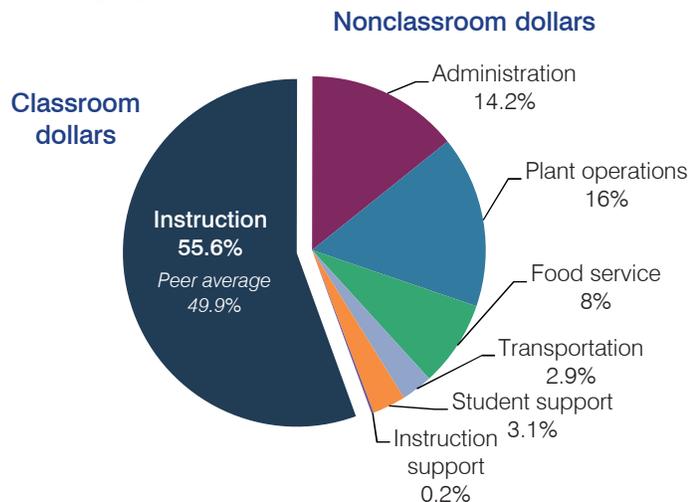
149

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	\$1,333	\$3,013	\$780
	Students per administrative position	39	29	67
Plant operations	Cost per square foot	\$7.09	\$6.80	\$6.09
	Square footage per student	213	370	153
Food service	Cost per meal equivalent	\$3.12	\$5.66	\$2.79
	Cost per mile	\$0.75	\$1.55	\$3.66
Transportation	Cost per rider	\$582	\$1,620	\$1,071

Per pupil spending

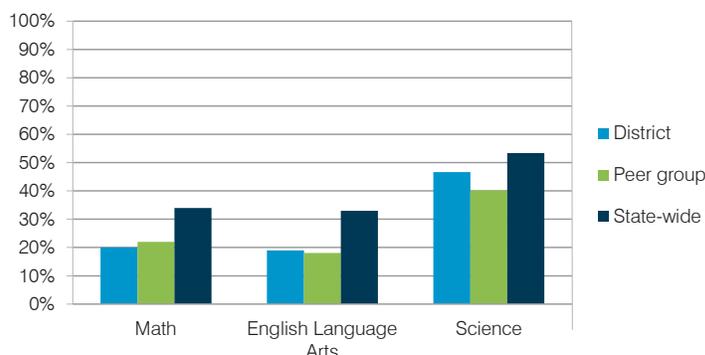
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,371	\$ 5,245	\$ 8,258	\$ 4,105
Administration	811	1,333	3,013	780
Plant operations	1,441	1,513	2,390	930
Food service	716	754	967	417
Transportation	312	278	1,127	371
Student support	67	292	664	613
Instruction support	27	16	572	442
Total operational	\$ 9,745	\$ 9,431	\$ 16,991	\$ 7,658
Land and buildings	\$ 2,964	\$ 0	\$ 961	\$ 641
Equipment	299	237	582	383
Interest	0	14	40	225
Other	0	615	90	150
Total nonoperational	\$ 3,263	\$ 866	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,008	\$ 10,297	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	42%	39%	23%
Students per teacher	14.9	14.2	18.6
Average teacher salary	\$43,022	\$43,639	\$46,008
Average years of teacher experience	20.2	10.7	11.0
Percentage of teachers in first 3 years	0%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	< \$1,000, isolated
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	0.5%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,070	\$ 1,916	\$ 2,858	\$ 1,299
State	8,798	4,768	4,521	3,517
Local	2,622	2,130	13,591	4,248
Total revenues per pupil	\$13,490	\$ 8,814	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,333	\$ 5,934	\$ 9,139	\$ 5,303
Grants	5,829	2,506	3,089	1,167
Donations and tax credits	70	43	159	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Aguila ESD—page 2

Classroom dollar percentage

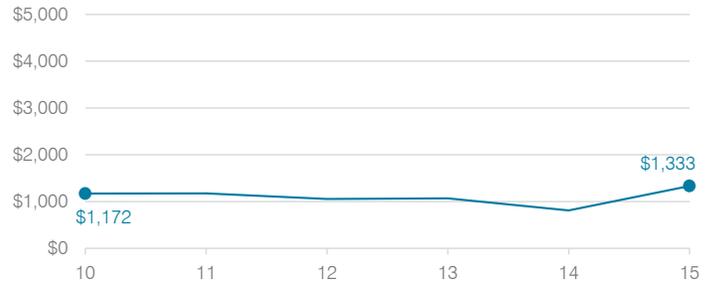
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	59.9	61.4	62.6	59.9	55.1	51.6	57.9	57.4	62.1	63.8	64.5	58.5	63.1	65.4	55.6

OPERATIONAL TRENDS Fiscal years as indicated

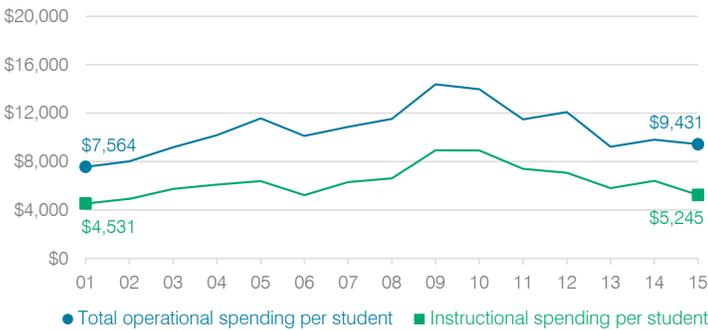
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 32 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 63.8 to 55.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration, plant operations, and food service increased substantially.

Administrative cost per student



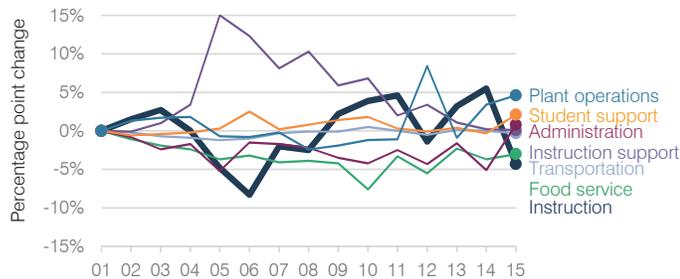
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



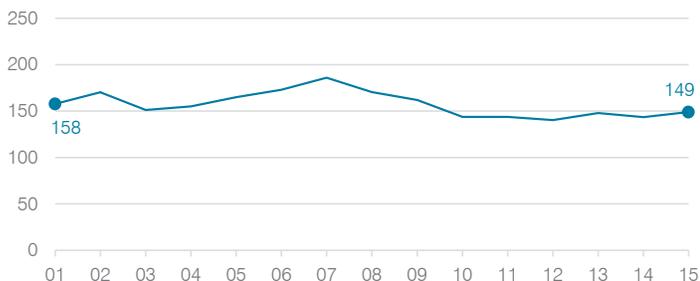
Changes in operational spending percentages



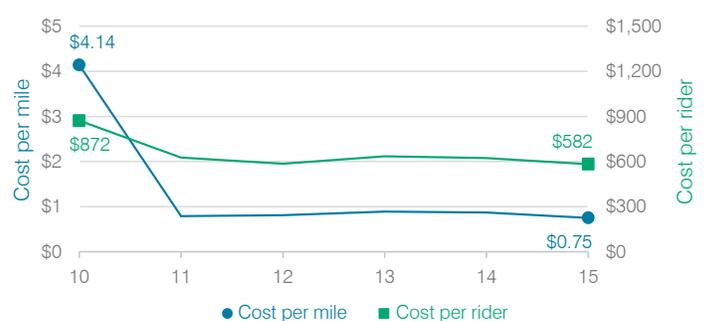
Food service cost per meal



Students attending



Transportation costs per mile and per rider



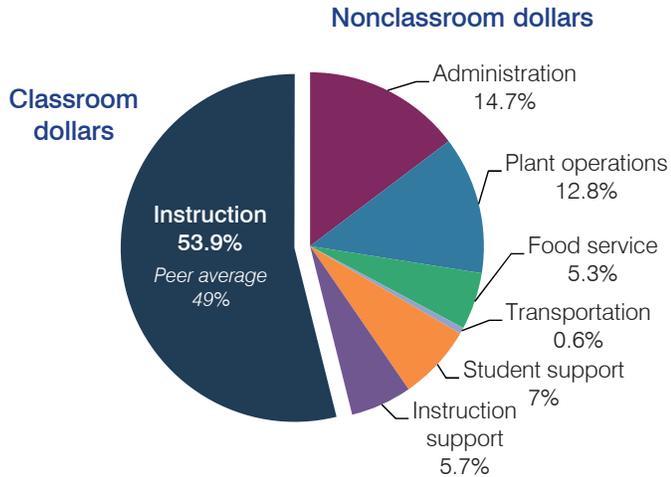
Ajo Unified School District

Pima County
 Efficiency peer groups 6 and T-9, Achievement peer group 6
 Legislative district(s): 4

District size, location: Small, Town
 Students attending: 398
 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	\$1,302	\$1,639	\$780
	Students per administrative position	61	46	67
Plant operations	Cost per square foot	\$4.22	\$5.09	\$6.09
	Square footage per student	269	327	153
Food service	Cost per meal equivalent	\$3.19	\$3.59	\$2.79
Transportation	Cost per mile	\$1.58	\$2.13	\$3.66
	Cost per rider	\$623	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

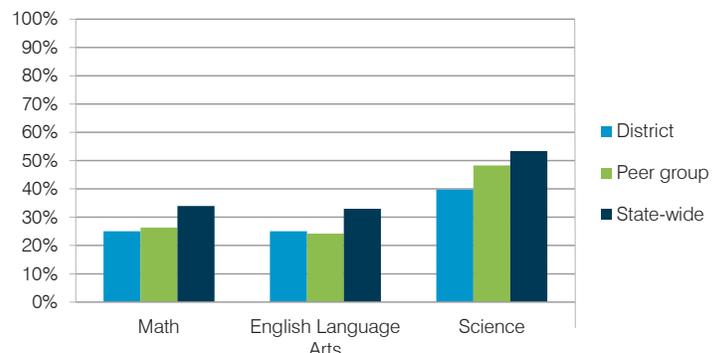
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,092	\$ 4,776	\$ 5,004	\$ 4,105
Administration	1,459	1,302	1,639	780
Plant operations	1,036	1,135	1,561	930
Food service	404	470	492	417
Transportation	44	55	511	371
Student support	837	619	610	613
Instruction support	1,032	500	392	442
Total operational	\$ 9,904	\$ 8,857	\$ 10,209	\$ 7,658
Land and buildings	\$ 107	\$ 19	\$ 251	\$ 641
Equipment	991	978	730	383
Interest	0	0	180	225
Other	0	0	50	150
Total nonoperational	\$ 1,098	\$ 997	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 11,002	\$ 9,854	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2014)	80%	80%	76%
Poverty rate (2014)	35%	31%	23%
Students per teacher	13.7	15.8	18.6
Average teacher salary	\$38,321	\$42,614	\$46,008
Average years of teacher experience	15.5	12.4	11.0
Percentage of teachers in first 3 years	19%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.8%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,341	\$ 1,856	\$ 1,992	\$ 1,299
State	4,444	4,528	3,085	3,517
Local	2,763	3,095	6,884	4,248
Total revenues per pupil	\$10,548	\$ 9,479	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,096	\$ 6,257	\$ 6,548	\$ 5,303
Grants	3,608	2,098	1,861	1,167
Donations and tax credits	126	112	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	0	0	15 of 20	

Ajo USD—page 2

Classroom dollar percentage

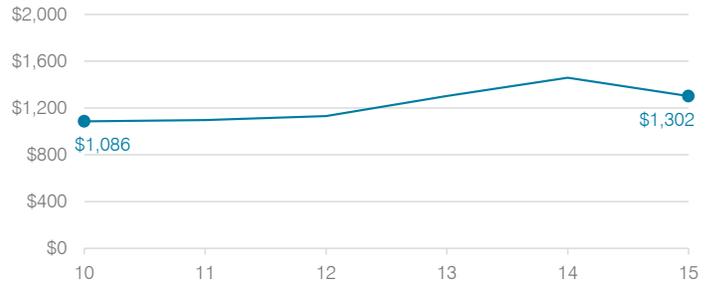
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.2	61.7	60.1	60.2	55.0	55.4	56.7	56.9	59.4	60.2	55.6	50.3	49.8	51.4	53.9

OPERATIONAL TRENDS Fiscal years as indicated

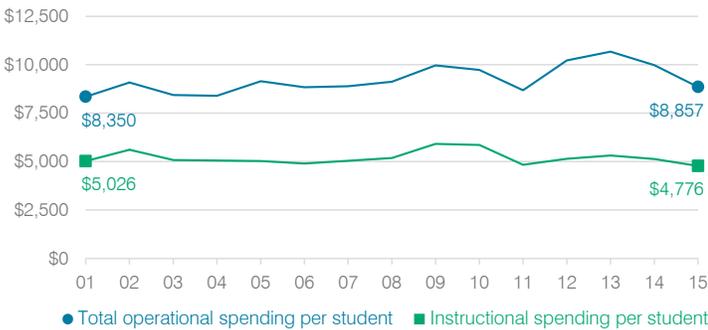
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 60.2 to 53.9 percent. Overall, as a percentage of total operational spending, administration and student support increased substantially and food service and instructional support increased.

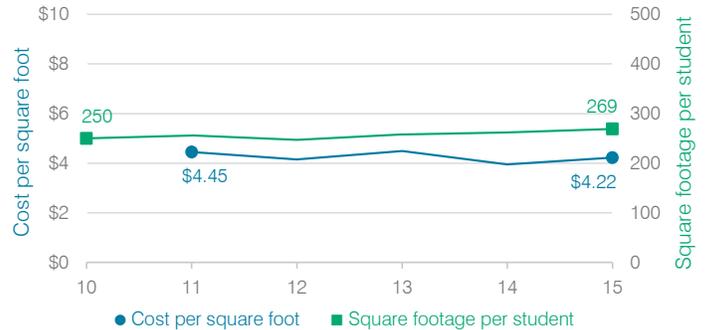
Administrative cost per student



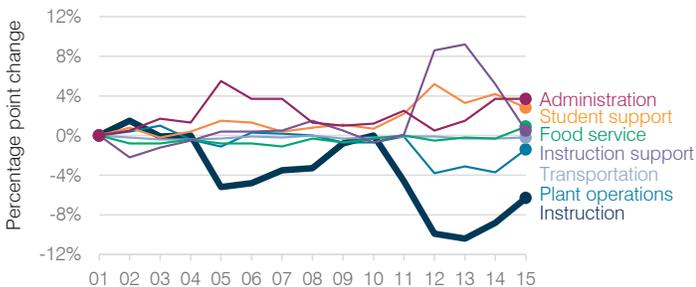
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



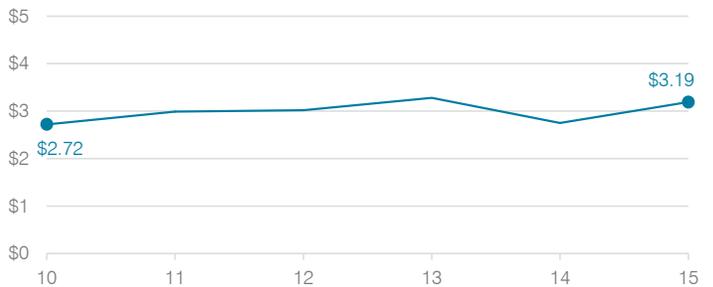
Plant cost per square foot and square footage per student



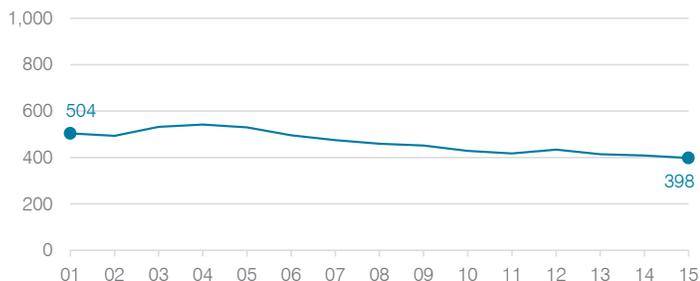
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



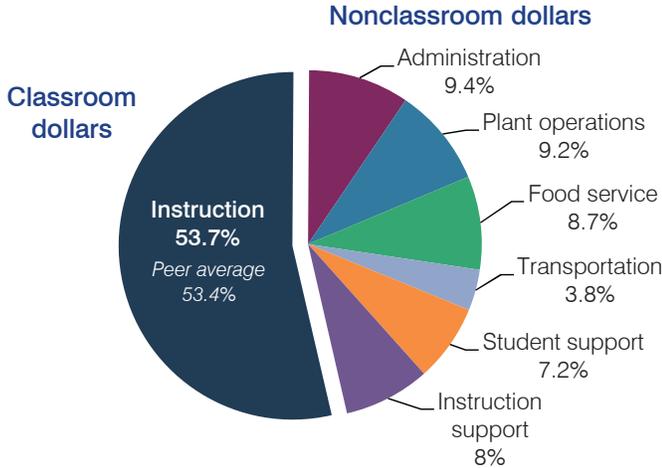
Alhambra Elementary School District

Maricopa County
 Efficiency peer groups 7 and T-1, Achievement peer group 15
 Legislative district(s): 29 and 30

District size, location: Large, City
 Students attending: 13,102
 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	\$697	\$709	\$780
	Students per administrative position	71	78	67
Plant operations	Cost per square foot	\$5.64	\$5.82	\$6.09
	Square footage per student	121	128	153
Food service	Cost per meal equivalent	\$3.25	\$2.62	\$2.79
Transportation	Cost per mile	\$7.53	\$6.37	\$3.66
	Cost per rider	\$973	\$837	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

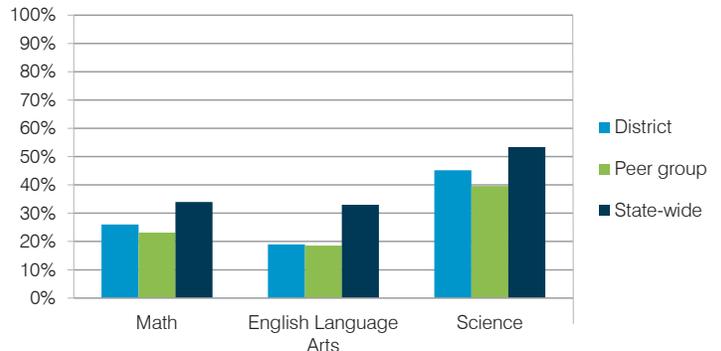
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,838	\$ 3,993	\$ 3,943	\$ 4,105
Administration	647	697	709	780
Plant operations	646	682	738	930
Food service	616	650	539	417
Transportation	285	280	301	371
Student support	518	540	564	613
Instruction support	579	594	470	442
Total operational	\$ 7,129	\$ 7,436	\$ 7,264	\$ 7,658
Land and buildings	\$ 32	\$ 188	\$ 643	\$ 641
Equipment	104	471	432	383
Interest	33	139	179	225
Other	228	290	188	150
Total nonoperational	\$ 397	\$ 1,088	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 7,526	\$ 8,524	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	50%	50%	23%
Students per teacher	24.4	18.5	18.6
Average teacher salary	\$59,906	\$49,020	\$46,008
Average years of teacher experience	9.7	9.0	11.0
Percentage of teachers in first 3 years	21%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.6%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,677	\$ 1,907	\$ 1,468	\$ 1,299
State	4,364	4,365	3,973	3,517
Local	2,068	2,013	3,380	4,248
Total revenues per pupil	\$ 8,109	\$ 8,285	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,974	\$ 4,783	\$ 4,915	\$ 5,303
Grants	1,724	1,928	1,502	1,167
Donations and tax credits	21	21	42	78
Select revenues from less common sources				
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	1,092	1,089	10 of 10	

Alhambra ESD—page 2

Classroom dollar percentage

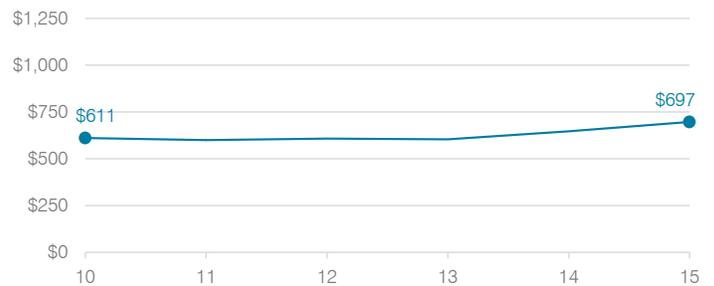
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.8	63.8	63.6	63.0	61.8	61.2	61.2	59.4	57.7	55.2	55.5	55.5	54.0	53.8	53.7

OPERATIONAL TRENDS Fiscal years as indicated

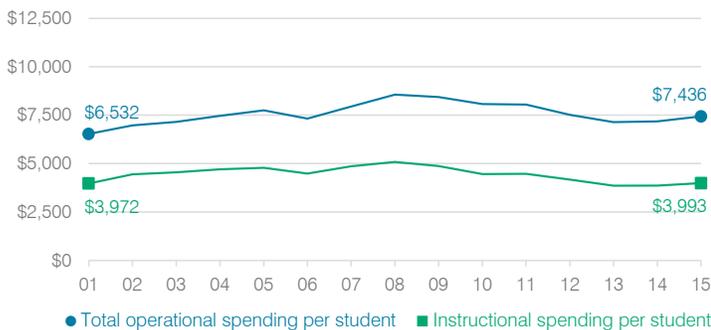
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom decreased from 55.2 to 53.7 percent. As a percentage of total operational spending, administration increased while most other nonclassroom areas remained fairly stable.

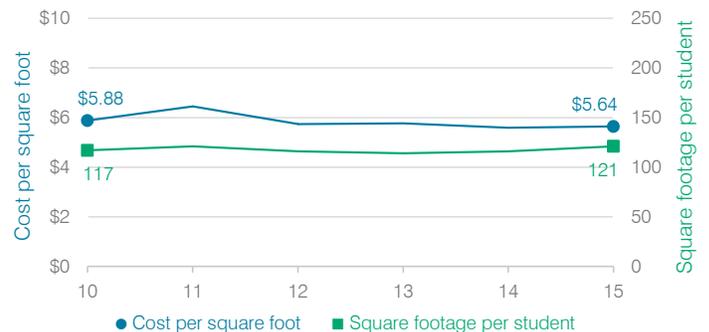
Administrative cost per student



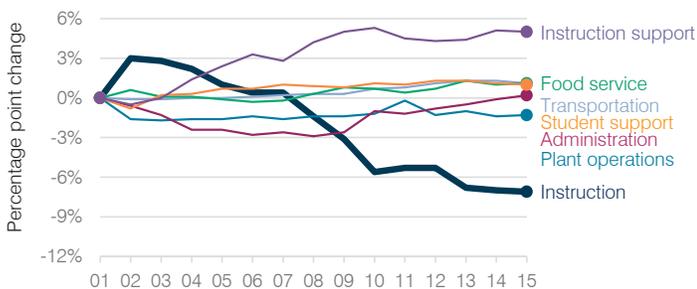
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



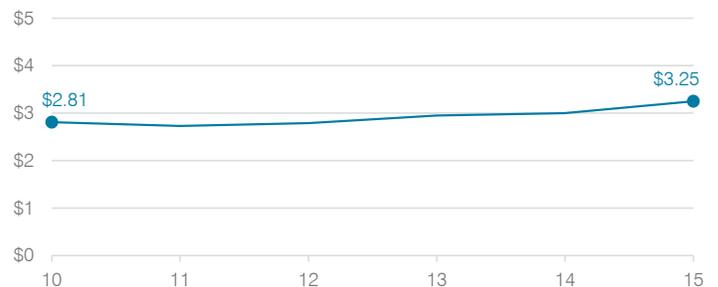
Plant cost per square foot and square footage per student



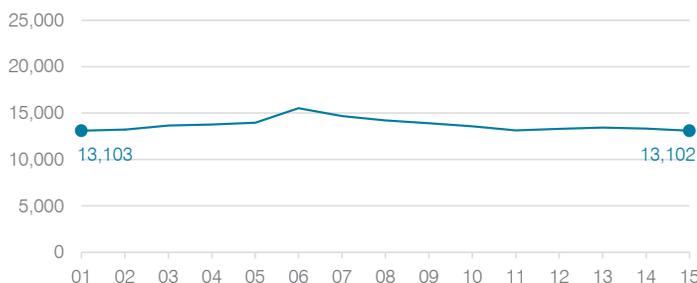
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Alpine Elementary School District

Apache County

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

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

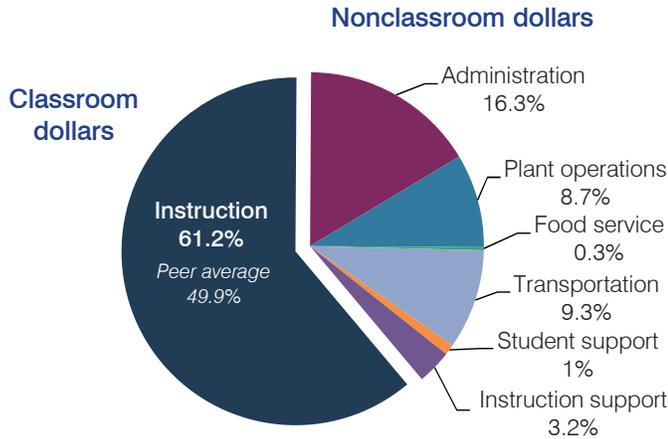
54

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,681	\$3,013	\$780
	Students per administrative position	36	29	67
Plant operations	Cost per square foot	\$5.17	\$6.80	\$6.09
	Square footage per student	276	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	\$0.63	\$1.55	\$3.66
	Cost per rider	\$1,922	\$1,620	\$1,071

Per pupil spending

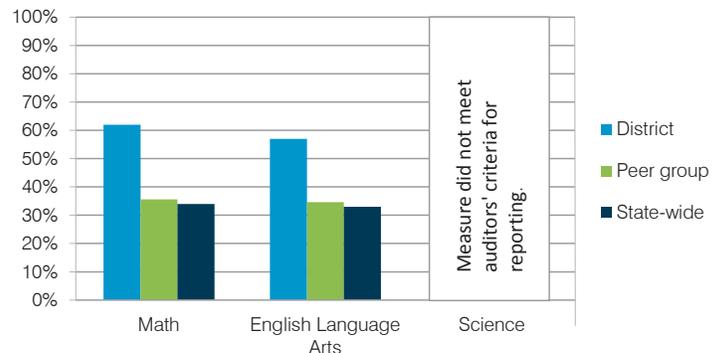
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 9,534	\$ 10,040	\$ 8,258	\$ 4,105
Administration	2,536	2,681	3,013	780
Plant operations	1,575	1,425	2,390	930
Food service	62	51	967	417
Transportation	1,733	1,532	1,127	371
Student support	160	155	664	613
Instruction support	467	525	572	442
Total operational	\$ 16,067	\$ 16,409	\$ 16,991	\$ 7,658
Land and buildings	\$ 686	\$ 0	\$ 961	\$ 641
Equipment	1,730	391	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 2,416	\$ 391	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 18,483	\$ 16,800	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	26%	25%	23%
Students per teacher	12.0	12.5	18.6
Average teacher salary	\$66,536	\$46,197	\$46,008
Average years of teacher experience	18.8	11.8	11.0
Percentage of teachers in first 3 years	0%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 4,204	\$ 4,487	\$ 2,858	\$ 1,299
State	6,518	7,730	4,521	3,517
Local	8,696	7,972	13,591	4,248
Total revenues per pupil	\$19,418	\$20,189	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 12,651	\$ 14,419	\$ 9,139	\$ 5,303
Grants	4,622	4,953	3,089	1,167
Donations and tax credits	220	225	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Alpine ESD—page 2

Classroom dollar percentage

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

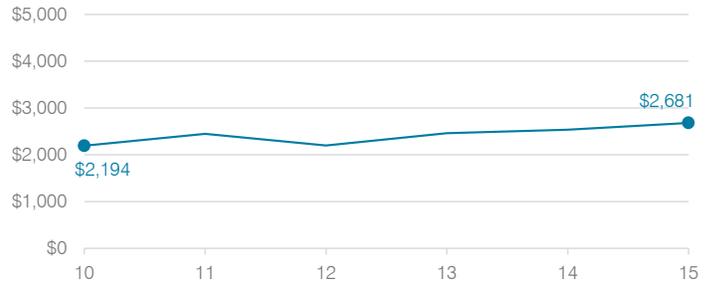
OPERATIONAL TRENDS

Fiscal years as indicated

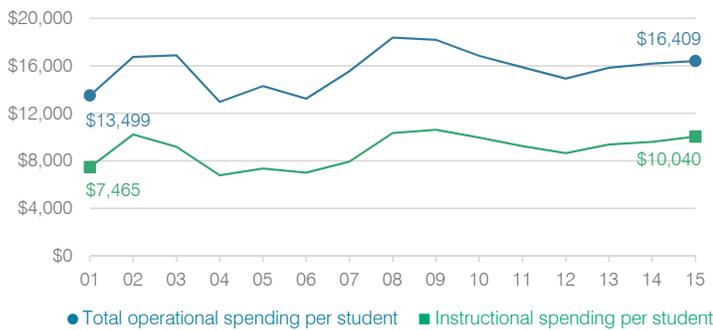
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 59.1 to 61.2 percent. As a percentage of total operational spending, some nonclassroom areas also varied year to year, as is common for very small districts. Plant operations decreased substantially overall.

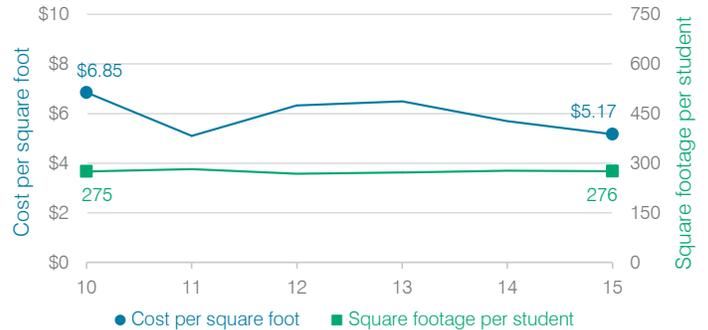
Administrative cost per student



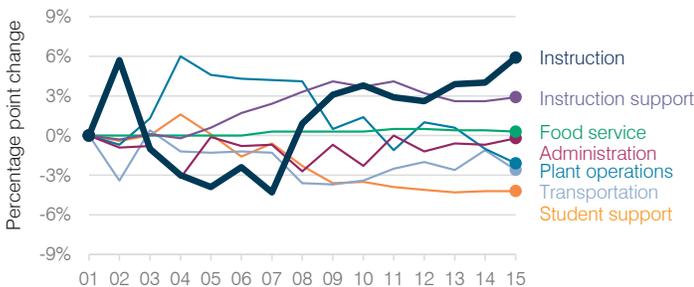
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



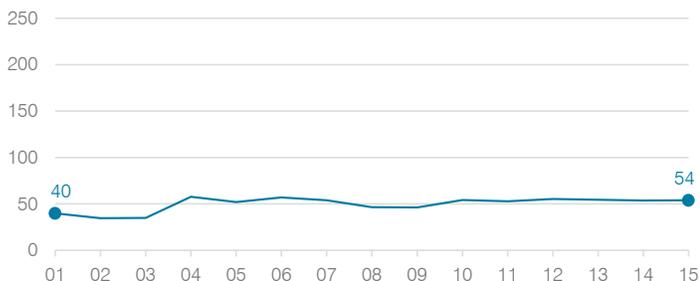
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider



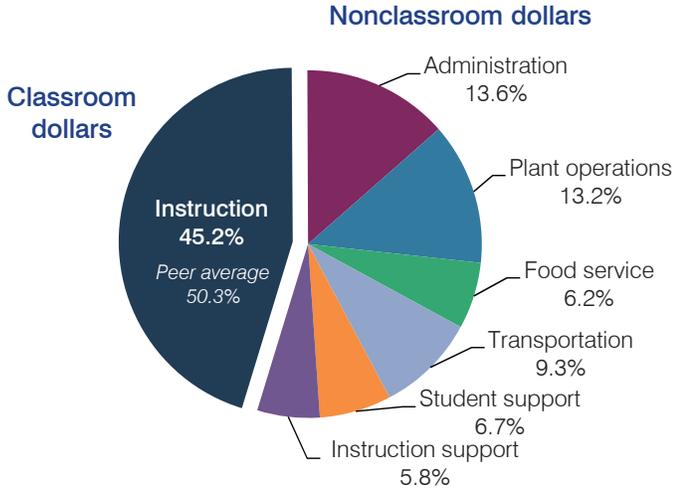
Altar Valley Elementary School District

Pima County
 Efficiency peer groups 9 and T-8, Achievement peer group 18
 Legislative district(s): 2 and 4

District size, location: Medium, Rural
 Students attending: 668
 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	\$1,235	\$1,036	\$780
	Students per administrative position	53	59	67
Plant operations	Cost per square foot	\$7.30	\$6.51	\$6.09
	Square footage per student	165	143	153
Food service	Cost per meal equivalent	\$2.90	\$2.81	\$2.79
Transportation	Cost per mile	\$1.99	\$2.54	\$3.66
	Cost per rider	\$627	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

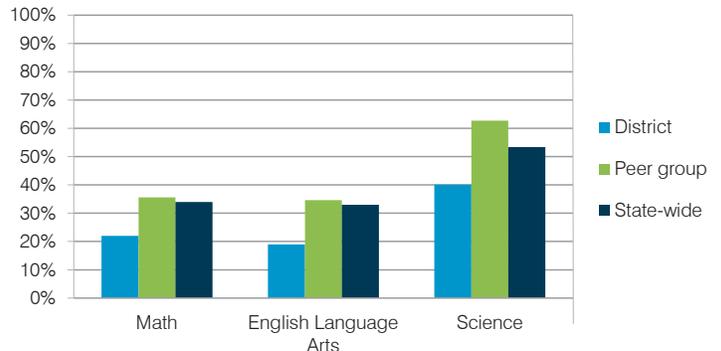
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,742	\$ 4,100	\$ 4,035	\$ 4,105
Administration	1,378	1,235	1,036	780
Plant operations	1,340	1,202	919	930
Food service	663	559	586	417
Transportation	946	842	505	371
Student support	634	605	482	613
Instruction support	497	524	501	442
Total operational	\$ 10,200	\$ 9,067	\$ 8,064	\$ 7,658
Land and buildings	\$ 542	\$ 411	\$ 300	\$ 641
Equipment	387	645	423	383
Interest	0	0	86	225
Other	132	96	113	150
Total nonoperational	\$ 1,061	\$ 1,152	\$ 922	\$ 1,399
Total per pupil spending	\$ 11,261	\$ 10,219	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	26%	25%	23%
Students per teacher	17.3	12.5	18.6
Average teacher salary	\$38,620	\$46,197	\$46,008
Average years of teacher experience	7.7	11.8	11.0
Percentage of teachers in first 3 years	34%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,358	\$ 2,102	\$ 1,856	\$ 1,299
State	6,192	5,551	4,465	3,517
Local	2,718	2,697	2,510	4,248
Total revenues per pupil	\$ 11,268	\$ 10,350	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,118	\$ 6,289	\$ 5,536	\$ 5,303
Grants	2,830	2,577	2,013	1,167
Donations and tax credits	151	179	65	78
Select revenues from less common sources				
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	712	417	8 of 10	

Altar Valley ESD—page 2

Classroom dollar percentage

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

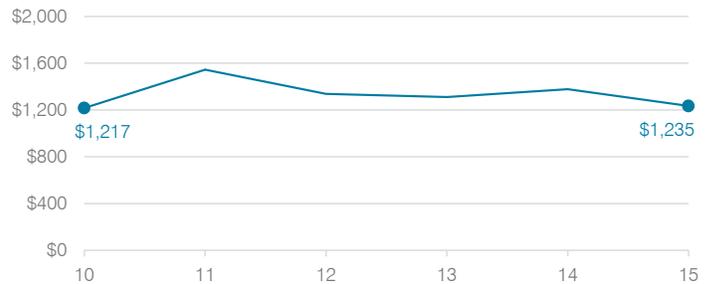
OPERATIONAL TRENDS

Fiscal years as indicated

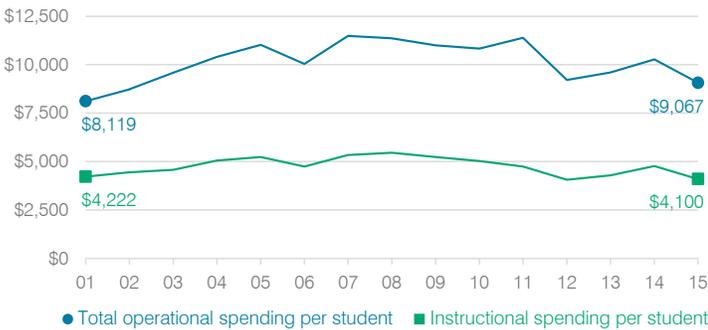
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 16 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.5 to 45.2 percent. Overall, as a percentage of total operational spending, administration, food service, and instruction support increased and plant operations increased slightly, while transportation decreased substantially.

Administrative cost per student



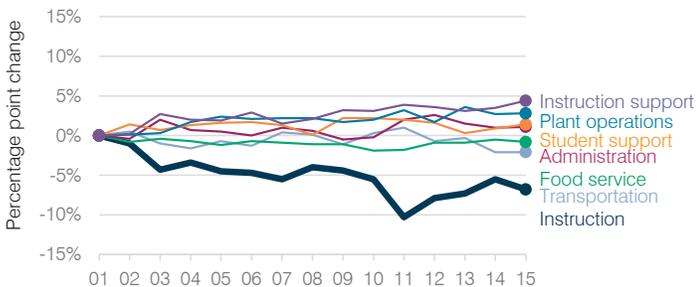
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



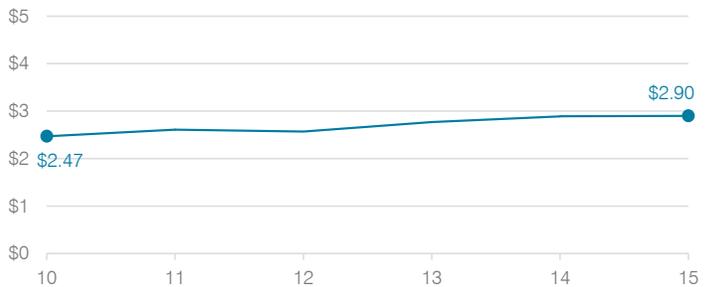
Plant cost per square foot and square footage per student



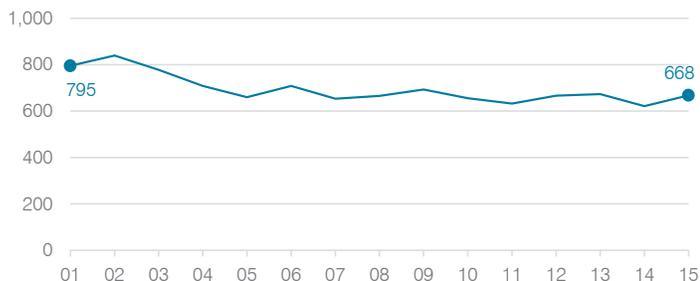
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



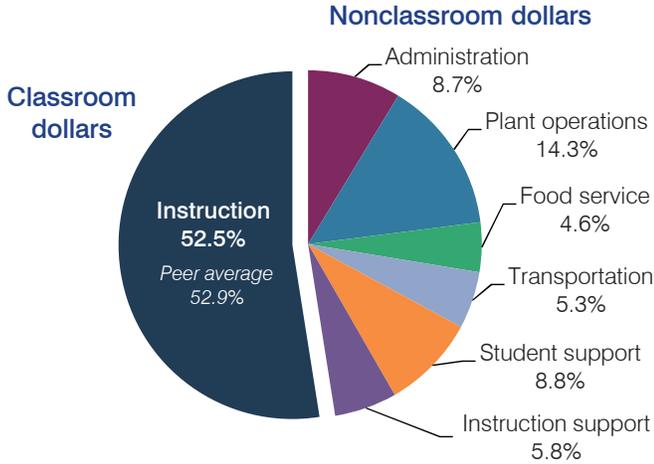
Amphitheater Unified School District

Pima County
 Efficiency peer groups 2 and T-4, Achievement peer group 3
 Legislative district(s): 3, 9, and 11

District size, location: Large, Suburb
 Students attending: 13,380
 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	\$703	\$702	\$780
	Students per administrative position	55	67	67
Plant operations	Cost per square foot	\$6.00	\$6.25	\$6.09
	Square footage per student	191	148	153
Food service	Cost per meal equivalent	\$2.69	\$2.83	\$2.79
Transportation	Cost per mile	\$3.41	\$3.61	\$3.66
	Cost per rider	\$1,229	\$1,124	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

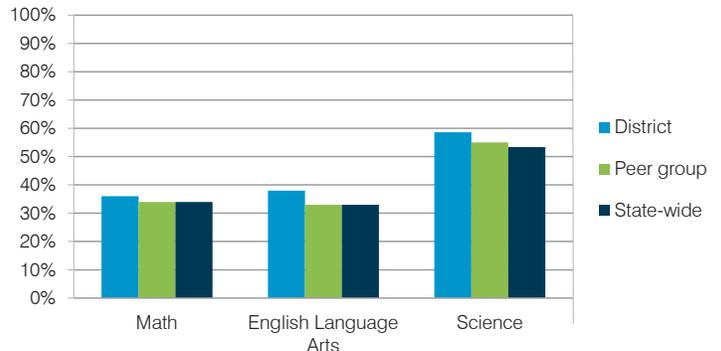
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,224	\$ 4,208	\$ 3,787	\$ 4,105
Administration	643	703	702	780
Plant operations	1,052	1,148	913	930
Food service	363	366	348	417
Transportation	400	424	359	371
Student support	670	709	567	613
Instruction support	433	464	483	442
Total operational	\$ 7,785	\$ 8,022	\$ 7,159	\$ 7,658
Land and buildings	\$ 1,415	\$ 607	\$ 649	\$ 641
Equipment	364	405	416	383
Interest	322	340	246	225
Other	68	65	164	150
Total nonoperational	\$ 2,169	\$ 1,417	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 9,954	\$ 9,439	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	80%	81%	76%
Poverty rate (2014)	21%	22%	23%
Students per teacher	17.2	18.8	18.6
Average teacher salary	\$43,060	\$44,582	\$46,008
Average years of teacher experience	12.6	11.7	11.0
Percentage of teachers in first 3 years	15%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	0.2%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 994	\$ 1,043	\$ 934	\$ 1,299
State	2,252	2,303	3,277	3,517
Local	5,835	5,951	4,556	4,248
Total revenues per pupil	\$ 9,081	\$ 9,297	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,446	\$ 5,310	\$ 5,214	\$ 5,303
Grants	1,015	1,074	984	1,167
Donations and tax credits	126	136	98	78
Select revenues from less common sources				
Desegregation	\$ 293	\$ 301	3 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	1,546	1,494	10 of 10	

Amphitheater USD—page 2

Classroom dollar percentage

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

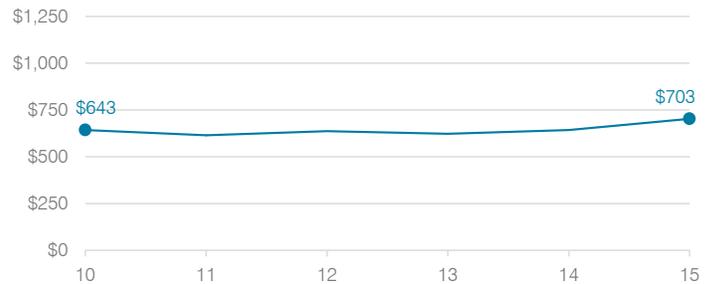
OPERATIONAL TRENDS

Fiscal years as indicated

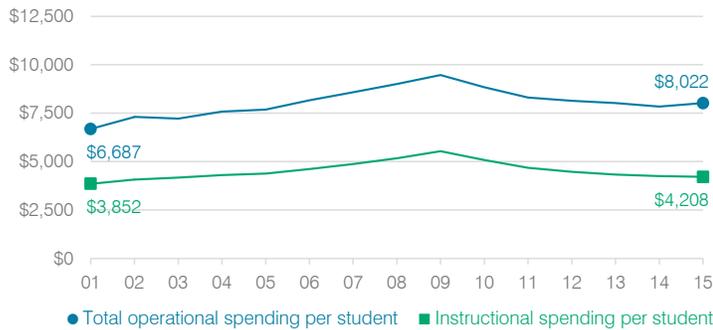
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom decreased from 57.5 to 52.5 percent. As a percentage of total operational spending, plant operations and student support increased and administration and food service increased slightly. Transportation and instruction support remained fairly stable.

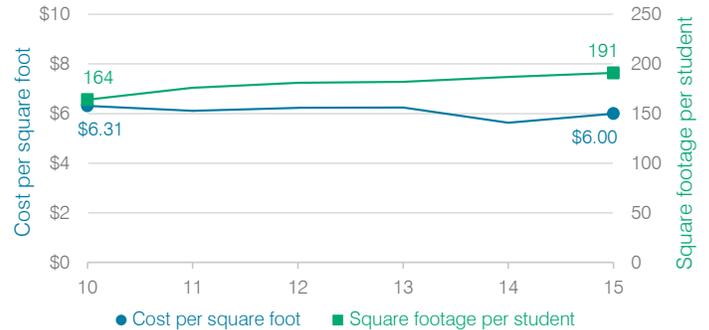
Administrative cost per student



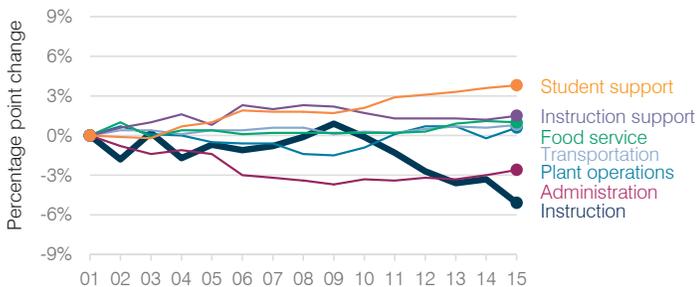
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



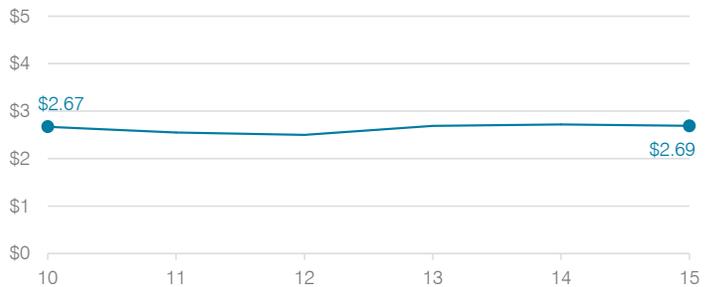
Plant cost per square foot and square footage per student



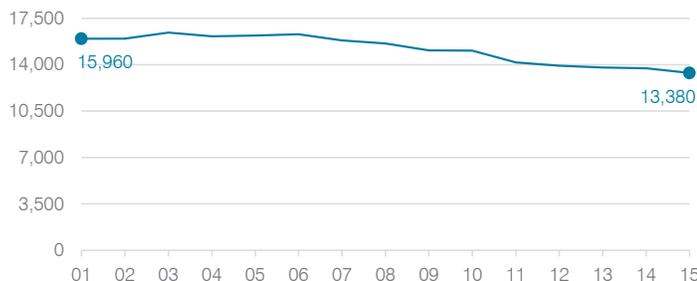
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Antelope Union High School District

Yuma County

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

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

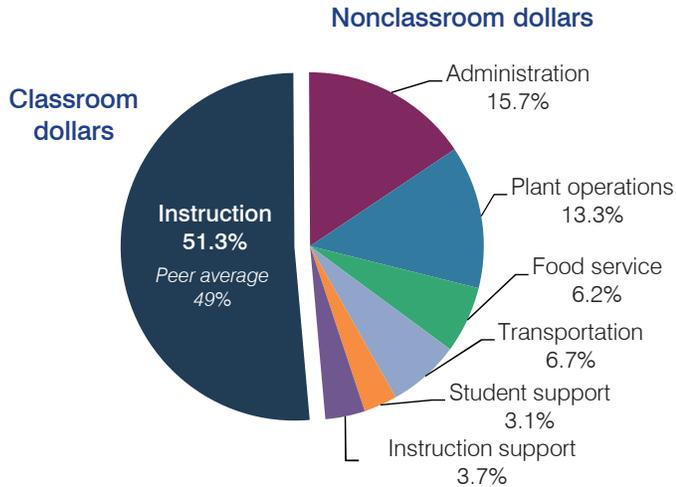
241

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	\$1,993	\$1,639	\$780
	Students per administrative position	44	46	67
Plant operations	Cost per square foot	\$3.75	\$5.09	\$6.09
	Square footage per student	452	327	153
Food service	Cost per meal equivalent	\$4.29	\$3.59	\$2.79
Transportation	Cost per mile	\$1.04	\$2.01	\$3.66
	Cost per rider	\$817	\$1,256	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

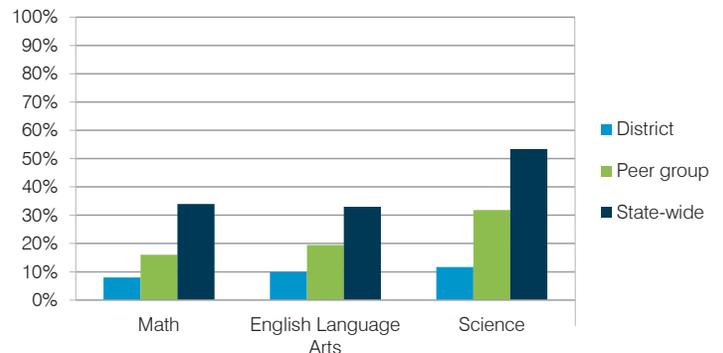
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,506	\$ 6,516	\$ 5,004	\$ 4,105
Administration	1,335	1,993	1,639	780
Plant operations	1,183	1,695	1,561	930
Food service	662	779	492	417
Transportation	1,050	852	511	371
Student support	494	401	610	613
Instruction support	202	470	392	442
Total operational	\$ 10,432	\$ 12,706	\$ 10,209	\$ 7,658
Land and buildings	\$ 44	\$ 167	\$ 251	\$ 641
Equipment	285	722	730	383
Interest	808	171	180	225
Other	73	33	50	150
Total nonoperational	\$ 1,210	\$ 1,093	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 11,642	\$ 13,799	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2014)	69%	79%	76%
Poverty rate (2014)	26%	28%	23%
Students per teacher	12.0	12.1	18.6
Average teacher salary	\$46,212	\$40,520	\$46,008
Average years of teacher experience	17.9	11.2	11.0
Percentage of teachers in first 3 years	0%	25%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

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 (max. 4%), trend	2.7%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 538	\$ 1,320	\$ 1,992	\$ 1,299
State	3,874	1,109	3,085	3,517
Local	6,625	10,641	6,884	4,248
Total revenues per pupil	\$11,037	\$13,070	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,727	\$ 8,519	\$ 6,548	\$ 5,303
Grants	565	1,471	1,861	1,167
Donations and tax credits	0	0	211	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	782	990	15 of 20	

Antelope UHSD—page 2

Classroom dollar percentage

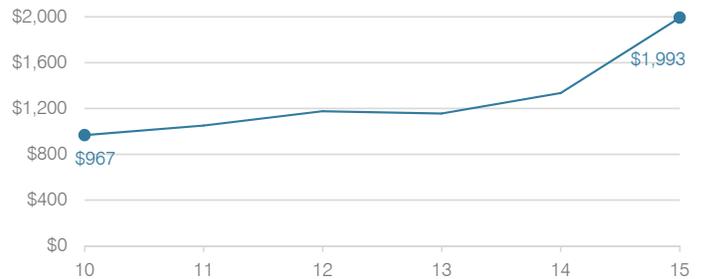
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	51.0	52.4	52.9	54.1	53.7	52.3	43.7	53.4	52.6	52.1	50.7	47.7	51.4	52.8	51.3

OPERATIONAL TRENDS Fiscal years as indicated

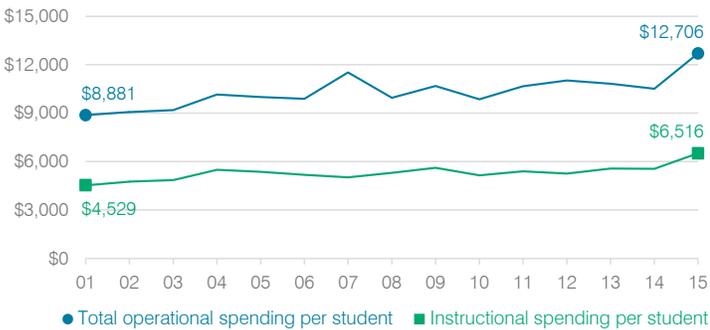
5-year spending trend (2010 through 2015)

Student enrollment decreased by 25 percent, which contributed to the 29 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.1 to 51.3 percent. As a percentage of total operational spending, administration increased substantially, while most other nonclassroom areas varied year to year.

Administrative cost per student



Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



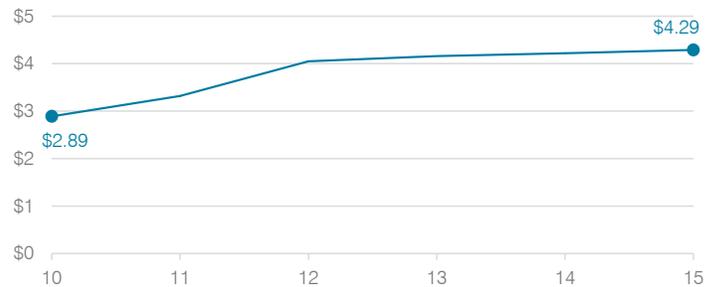
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Apache Elementary School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

6

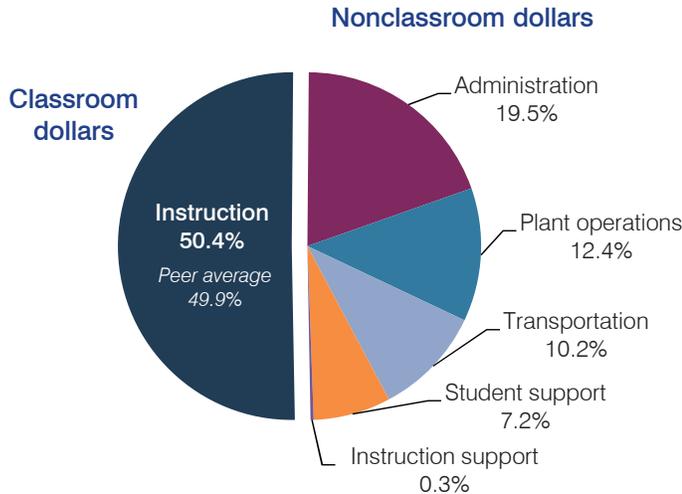
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,682	\$3,013	\$780
	Students per administrative position	4	29	67
Plant operations	Cost per square foot	\$14.90	\$6.80	\$6.09
	Square footage per student	287	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	\$1.05	\$1.55	\$3.66
	Cost per rider	\$3,489	\$1,620	\$1,071

Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 13,605	\$ 17,272	\$ 8,258	\$ 4,105
Administration	3,505	6,682	3,013	780
Plant operations	5,126	4,271	2,390	930
Food service	0	0	967	417
Transportation	2,492	3,489	1,127	371
Student support	1,774	2,455	664	613
Instruction support	141	122	572	442
Total operational	\$ 26,643	\$ 34,291	\$ 16,991	\$ 7,658
Land and buildings	\$ 2,151	\$ 255	\$ 961	\$ 641
Equipment	2,690	1,994	582	383
Interest	0	8	40	225
Other	0	0	90	150
Total nonoperational	\$ 4,841	\$ 2,257	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 31,484	\$ 36,548	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	36%	39%	23%
Students per teacher	6.0	14.2	18.6
Average teacher salary	N/A	\$43,639	\$46,008
Average years of teacher experience	N/A	10.7	11.0
Percentage of teachers in first 3 years	N/A	15%	20%

Students who met state standards

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,488	\$ 9,031	\$ 2,858	\$ 1,299
State	6,669	8,345	4,521	3,517
Local	15,048	17,752	13,591	4,248
Total revenues per pupil	\$24,205	\$35,128	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 13,226	\$ 15,681	\$ 9,139	\$ 5,303
Grants	2,559	9,127	3,089	1,167
Donations and tax credits	243	569	159	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	7,261	2,343	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Apache ESD—page 2

Classroom dollar percentage

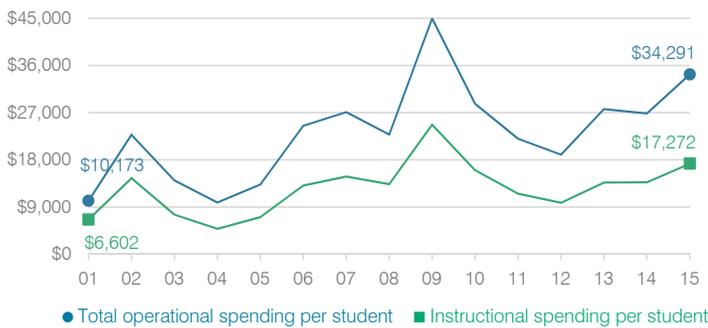
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	64.9	63.7	53.6	49.0	53.2	53.5	54.6	58.5	54.9	55.8	52.4	51.7	49.4	51.1	50.4

OPERATIONAL TRENDS Fiscal years as indicated

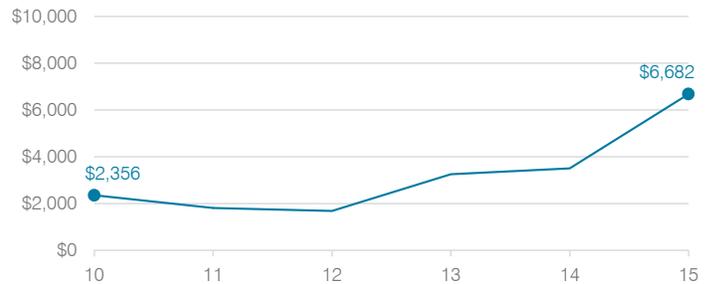
5-year spending trend (2010 through 2015)

Student enrollment decreased by 14 percent, which contributed to the 19 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.8 to 50.4 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



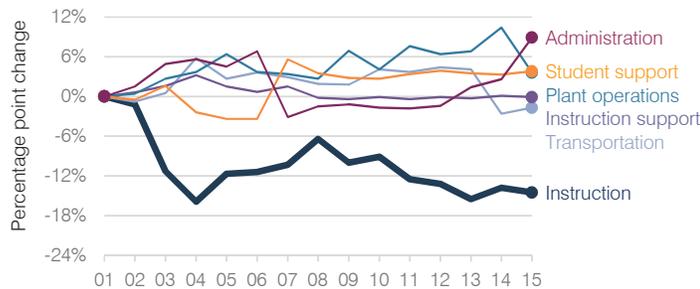
Administrative cost per student



Plant cost per square foot and square footage per student



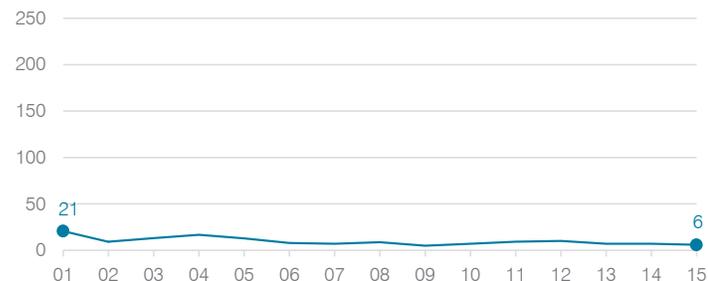
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider



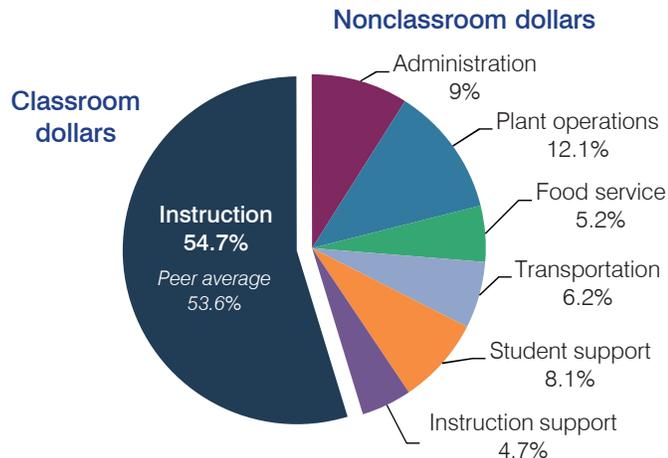
Apache Junction Unified School District

Pinal County
 Efficiency peer groups 3 and T-3, Achievement peer group 3
 Legislative district(s): 8 and 16

District size, location: Medium-large, Suburb
 Students attending: 4,356
 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	\$623	\$780	\$780
	Students per administrative position	62	68	67
Plant operations	Cost per square foot	\$5.61	\$5.87	\$6.09
	Square footage per student	148	160	153
Food service	Cost per meal equivalent	\$2.71	\$2.92	\$2.79
Transportation	Cost per mile	\$3.77	\$3.90	\$3.66
	Cost per rider	\$853	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

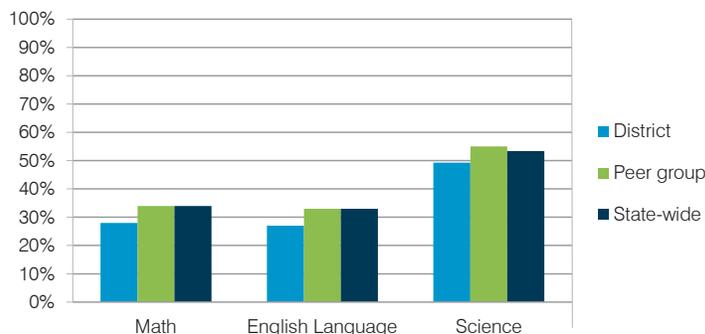
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,919	\$ 3,775	\$ 3,812	\$ 4,105
Administration	597	623	780	780
Plant operations	828	833	928	930
Food service	334	360	322	417
Transportation	390	431	412	371
Student support	558	555	553	613
Instruction support	383	325	304	442
Total operational	\$ 7,009	\$ 6,902	\$ 7,111	\$ 7,658
Land and buildings	\$ 7	\$ 7	\$ 676	\$ 641
Equipment	177	188	499	383
Interest	441	393	225	225
Other	111	110	145	150
Total nonoperational	\$ 736	\$ 698	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,745	\$ 7,600	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	75%	81%	76%
Poverty rate (2014)	27%	22%	23%
Students per teacher	18.9	18.8	18.6
Average teacher salary	\$44,725	\$44,582	\$46,008
Average years of teacher experience	11.4	11.7	11.0
Percentage of teachers in first 3 years	18%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	0.4%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,201	\$ 1,098	\$ 771	\$ 1,299
State	2,808	2,830	2,873	3,517
Local	4,959	5,303	4,889	4,248
Total revenues per pupil	\$ 8,968	\$ 9,231	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,449	\$ 5,216	\$ 5,412	\$ 5,303
Grants	1,213	1,098	798	1,167
Donations and tax credits	105	111	127	78
Select revenues from less common sources				
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	1,438	1,485	14 of 15	

Apache Junction USD—page 2

Classroom dollar percentage

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

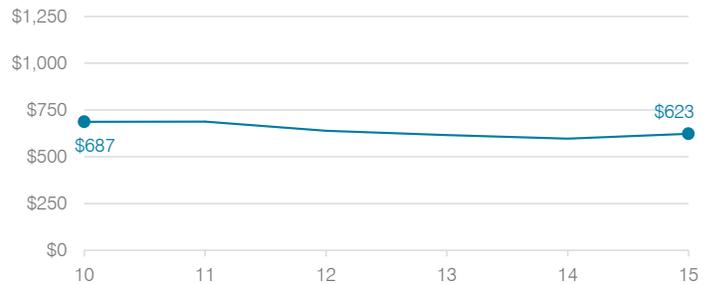
OPERATIONAL TRENDS

Fiscal years as indicated

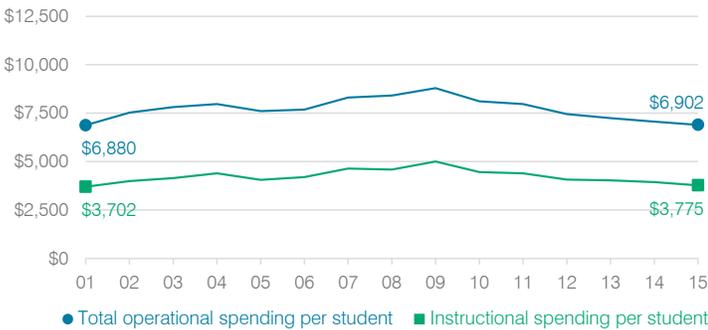
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 55.9 to a low of 54.6 percent. Overall, as a percentage of total operational spending, food service increased and student support increased slightly, while instruction support decreased slightly. Other nonclassroom areas remained fairly stable.

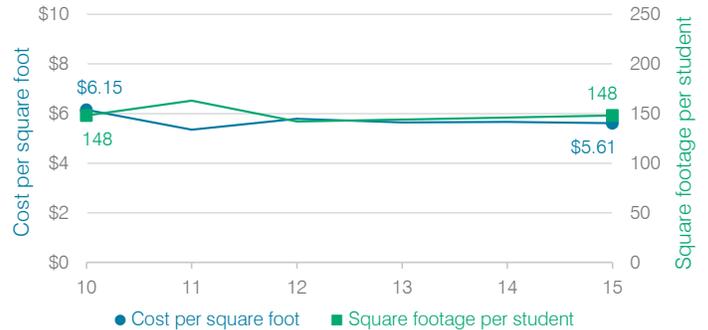
Administrative cost per student



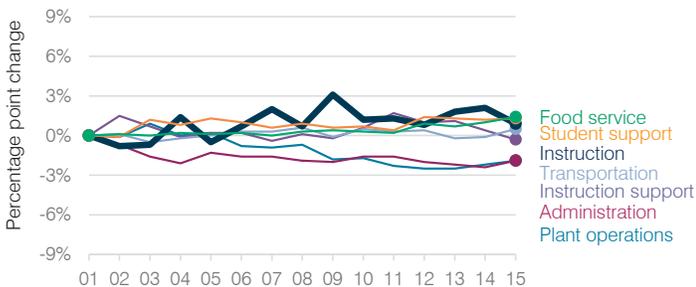
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



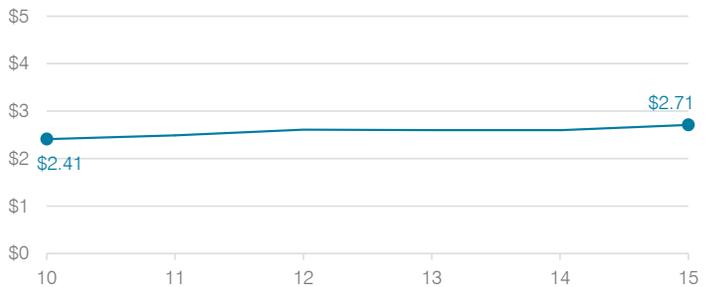
Plant cost per square foot and square footage per student



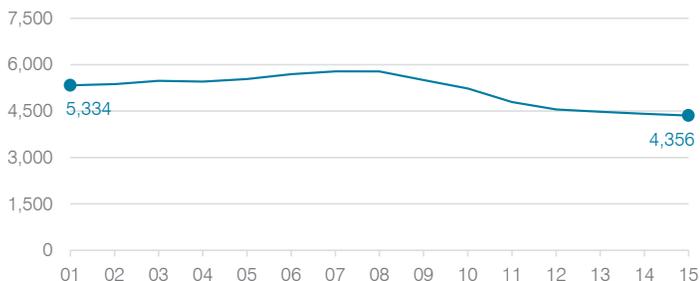
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Arlington Elementary School District

Maricopa County

Efficiency peer groups 10 and T-9, Achievement peer group 19

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

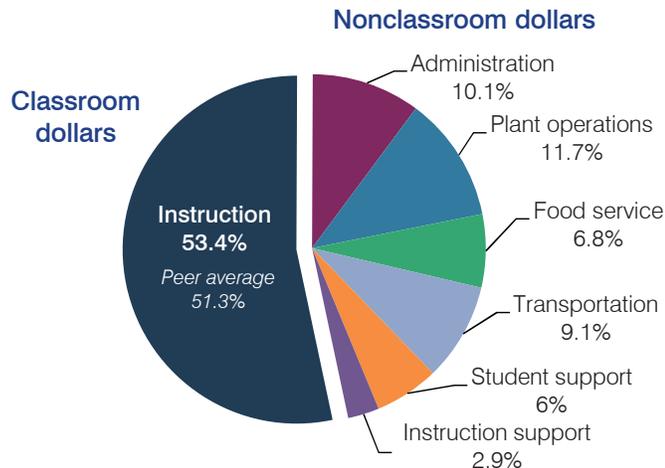
239

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	\$1,053	\$1,214	\$780
	Students per administrative position	96	57	67
Plant operations	Cost per square foot	\$8.03	\$6.49	\$6.09
	Square footage per student	153	181	153
Food service	Cost per meal equivalent	\$3.33	\$3.15	\$2.79
Transportation	Cost per mile	\$1.92	\$2.13	\$3.66
	Cost per rider	\$956	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

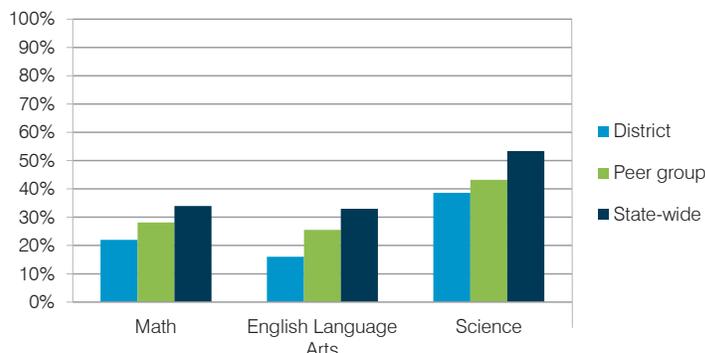
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,374	\$ 5,596	\$ 4,673	\$ 4,105
Administration	1,173	1,053	1,214	780
Plant operations	1,203	1,227	1,094	930
Food service	674	714	571	417
Transportation	1,064	954	541	371
Student support	831	627	489	613
Instruction support	102	304	283	442
Total operational	\$ 10,421	\$ 10,475	\$ 8,865	\$ 7,658
Land and buildings	\$ 948	\$ 5,955	\$ 778	\$ 641
Equipment	2,449	328	319	383
Interest	527	238	211	225
Other	4	1	53	150
Total nonoperational	\$ 3,928	\$ 6,522	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 14,349	\$ 16,997	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	31%	31%	23%
Students per teacher	19.2	12.9	18.6
Average teacher salary	\$57,943	\$43,855	\$46,008
Average years of teacher experience	10.8	12.6	11.0
Percentage of teachers in first 3 years	0%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.8%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,831	\$ 1,778	\$ 3,069	\$ 1,299
State	490	478	3,876	3,517
Local	9,400	10,971	4,375	4,248
Total revenues per pupil	\$11,721	\$13,227	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,368	\$ 6,982	\$ 6,395	\$ 5,303
Grants	1,831	2,016	2,153	1,167
Donations and tax credits	177	158	205	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	2,233	2,405	8 of 13	

Arlington ESD—page 2

Classroom dollar percentage

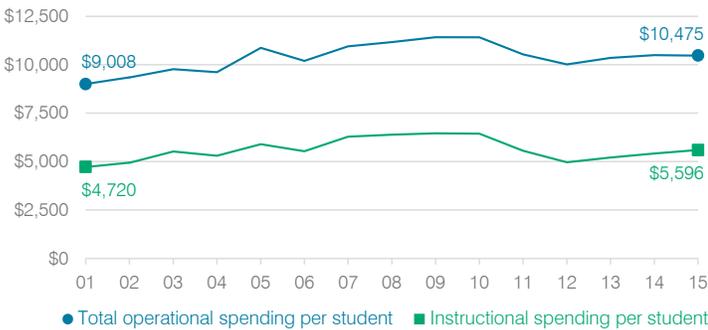
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.4	52.9	56.5	55.1	54.2	54.3	57.4	57.2	56.6	56.4	52.7	49.6	50.3	51.6	53.4

OPERATIONAL TRENDS Fiscal years as indicated

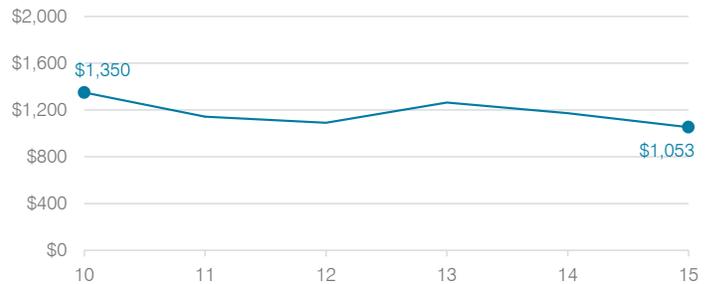
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.4 to 53.4 percent. Overall, as a percentage of total operational spending, plant operations and transportation increased substantially, instruction support increased, and food service increased slightly, while administration decreased substantially.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



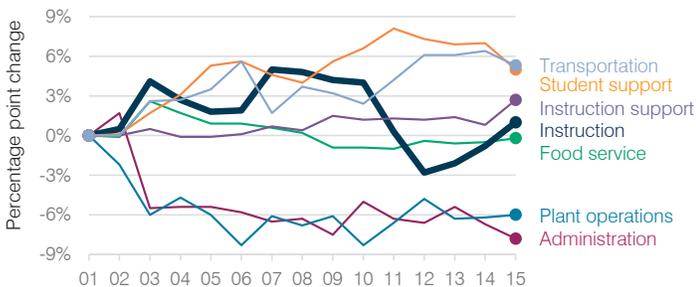
Administrative cost per student



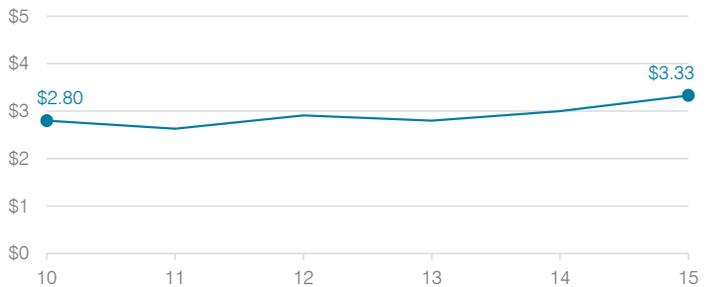
Plant cost per square foot and square footage per student



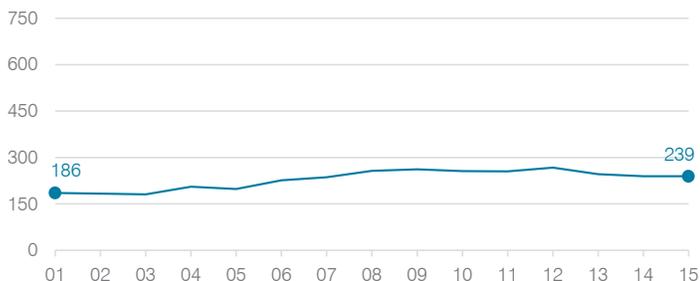
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Ash Creek Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 21

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

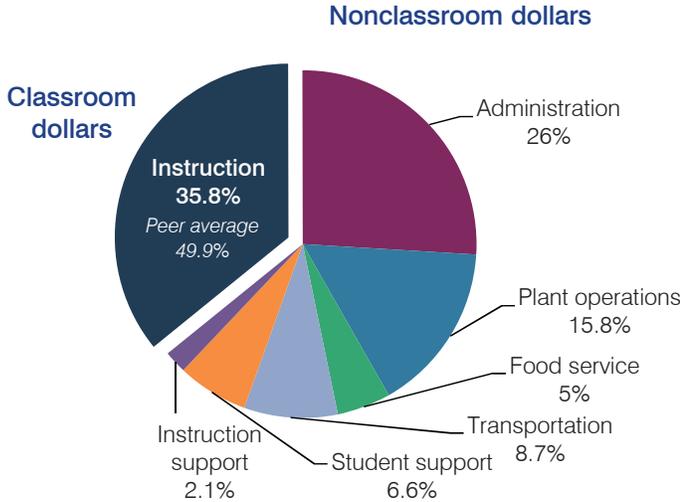
26

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	\$4,940	\$3,013	\$780
	Students per administrative position	26	29	67
Plant operations	Cost per square foot	\$3.60	\$6.80	\$6.09
	Square footage per student	831	370	153
Food service	Cost per meal equivalent	\$5.29	\$5.66	\$2.79
	Cost per mile	\$1.55	\$1.55	\$3.66
Transportation	Cost per rider	\$2,670	\$1,620	\$1,071

Per pupil spending

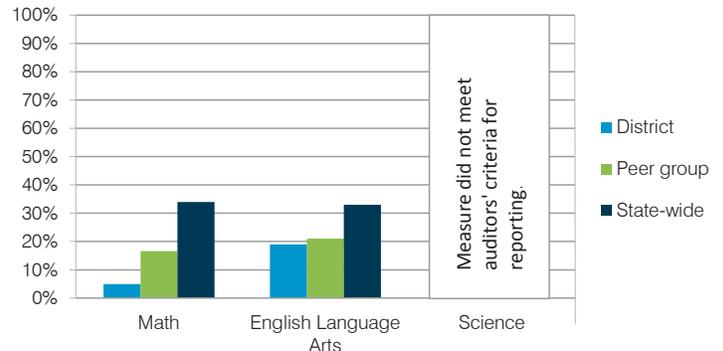
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 9,673	\$ 6,804	\$ 8,258	\$ 4,105
Administration	6,899	4,940	3,013	780
Plant operations	6,076	2,992	2,390	930
Food service	1,568	954	967	417
Transportation	3,433	1,657	1,127	371
Student support	2,020	1,252	664	613
Instruction support	1,433	386	572	442
Total operational	\$ 31,102	\$ 18,985	\$ 16,991	\$ 7,658
Land and buildings	\$ 731	\$ 2,282	\$ 961	\$ 641
Equipment	1,440	362	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 2,171	\$ 2,644	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 33,273	\$ 21,629	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	45%	46%	23%
Students per teacher	8.6	12.3	18.6
Average teacher salary	\$37,908	\$45,617	\$46,008
Average years of teacher experience	8.2	11.2	11.0
Percentage of teachers in first 3 years	0%	22%	20%

Students who met state standards



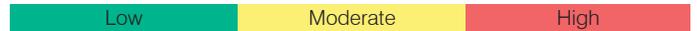
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 6,288	\$ 2,074	\$ 2,858	\$ 1,299
State	2,325	4,614	4,521	3,517
Local	24,336	16,411	13,591	4,248
Total revenues per pupil	\$32,949	\$23,099	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,978	\$ 8,805	\$ 9,139	\$ 5,303
Grants	6,290	3,850	3,089	1,167
Donations and tax credits	24	31	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	16,245	10,596	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Ash Creek ESD—page 2

Classroom dollar percentage

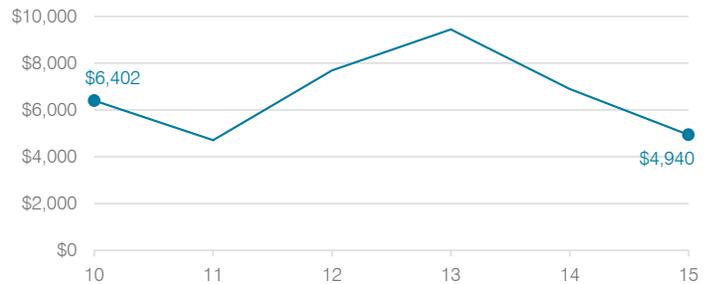
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	45.5	45.6	45.5	47.4	42.6	42.9	42.5	38.0	39.9	33.0	37.9	41.0	41.6	31.1	35.8

OPERATIONAL TRENDS Fiscal years as indicated

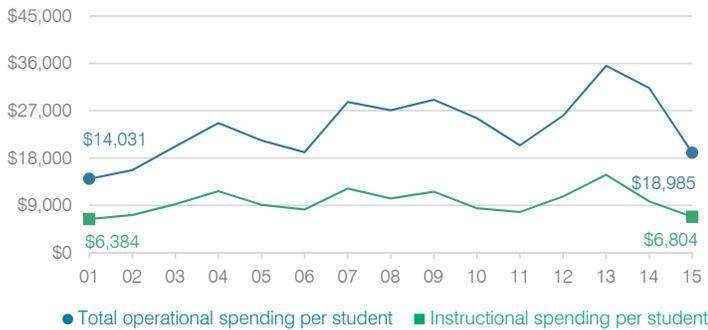
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 26 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 33 to 35.8 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



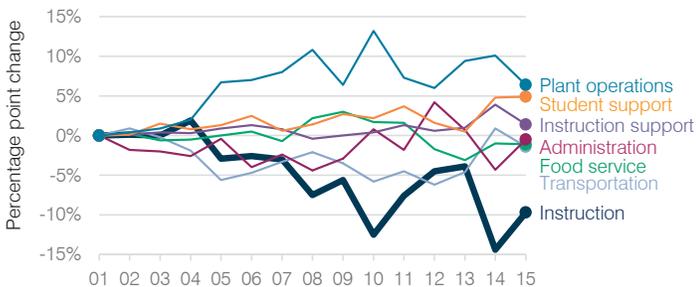
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



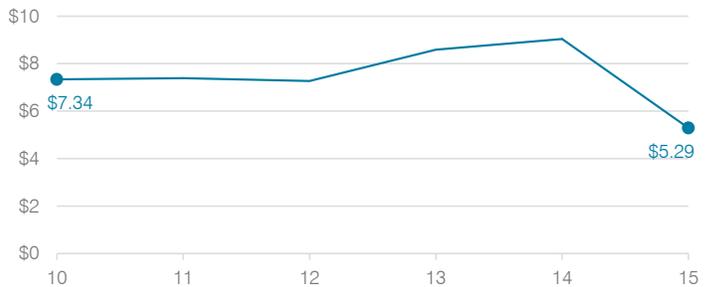
Plant cost per square foot and square footage per student



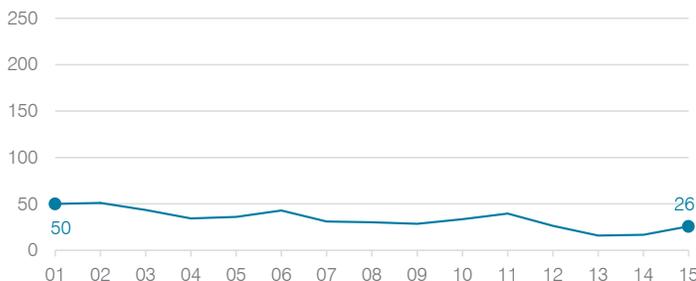
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



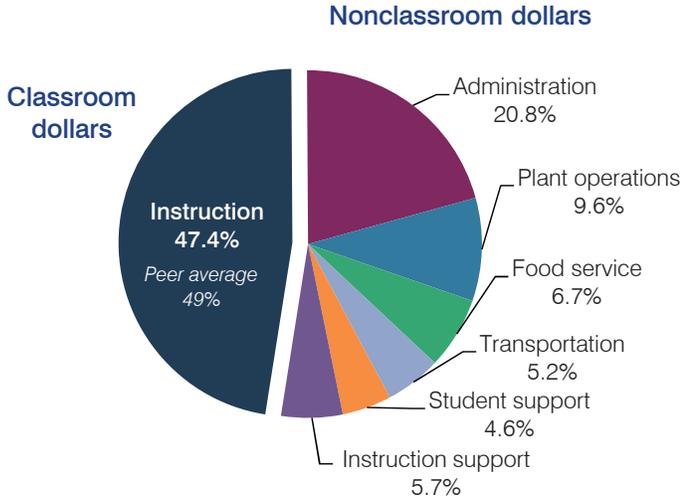
Ash Fork Joint Unified School District

Yavapai County
 Efficiency peer groups 6 and T-9, Achievement peer group 6
 Legislative district(s): 1

District size, location: Small, Rural
 Students attending: 227
 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	\$2,506	\$1,639	\$780
	Students per administrative position	39	46	67
Plant operations	Cost per square foot	\$4.95	\$5.09	\$6.09
	Square footage per student	235	327	153
Food service	Cost per meal equivalent	\$4.70	\$3.59	\$2.79
Transportation	Cost per mile	\$1.70	\$2.13	\$3.66
	Cost per rider	\$1,113	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

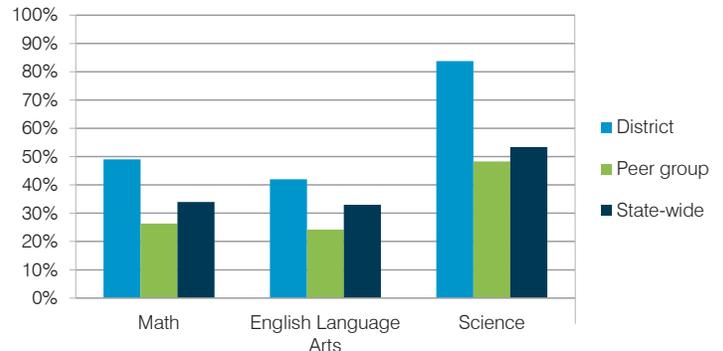
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,678	\$ 5,730	\$ 5,004	\$ 4,105
Administration	3,100	2,506	1,639	780
Plant operations	1,316	1,161	1,561	930
Food service	816	812	492	417
Transportation	679	633	511	371
Student support	610	549	610	613
Instruction support	905	693	392	442
Total operational	\$ 13,104	\$ 12,084	\$ 10,209	\$ 7,658
Land and buildings	\$ 92	\$ 102	\$ 251	\$ 641
Equipment	572	189	730	383
Interest	0	7	180	225
Other	82	30	50	150
Total nonoperational	\$ 746	\$ 328	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 13,850	\$ 12,412	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2014)	100%	80%	76%
Poverty rate (2014)	30%	31%	23%
Students per teacher	15.1	15.8	18.6
Average teacher salary	\$47,164	\$42,614	\$46,008
Average years of teacher experience	7.5	12.4	11.0
Percentage of teachers in first 3 years	29%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,063	\$ 1,259	\$ 1,992	\$ 1,299
State	1,477	1,908	3,085	3,517
Local	10,947	11,194	6,884	4,248
Total revenues per pupil	\$13,487	\$14,361	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,491	\$ 6,979	\$ 6,548	\$ 5,303
Grants	1,065	1,260	1,861	1,167
Donations and tax credits	56	67	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	7,100	7,233	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	0	0	15 of 20	

Ash Fork JUSD—page 2

Classroom dollar percentage

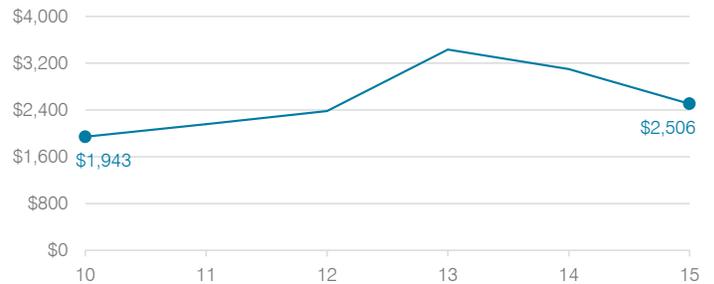
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.1	55.4	60.8	55.6	58.9	47.0	53.2	52.8	54.8	53.1	47.1	47.4	42.1	43.3	47.4

OPERATIONAL TRENDS Fiscal years as indicated

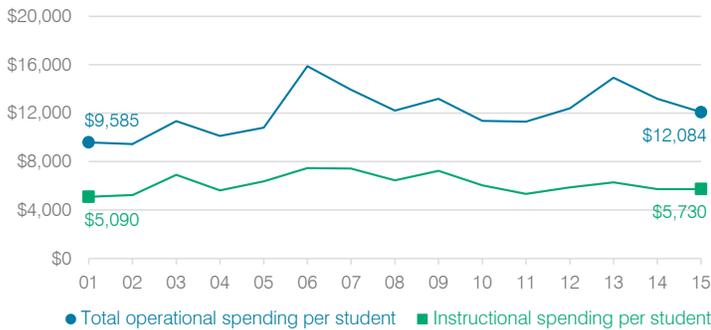
5-year spending trend (2010 through 2015)

Student enrollment decreased by 23 percent, which contributed to the 6 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.1 to 47.4 percent. Overall, as a percentage of total operational spending, administration and instruction support increased substantially and transportation increased.

Administrative cost per student



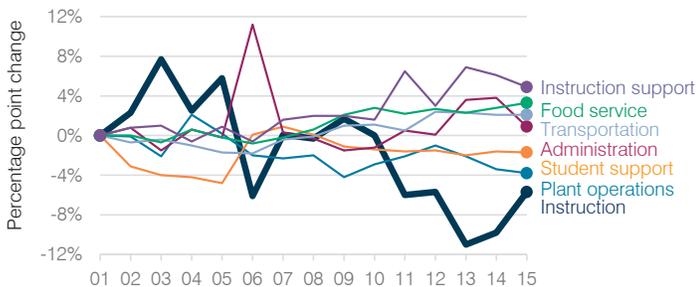
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



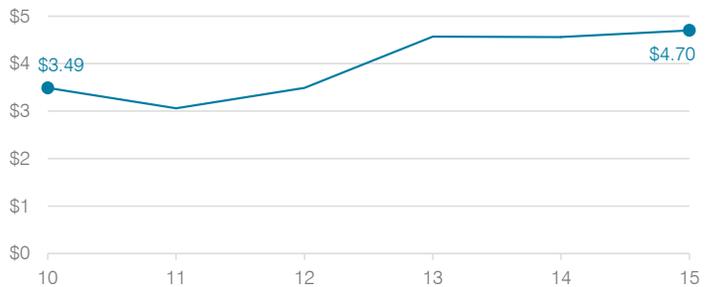
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



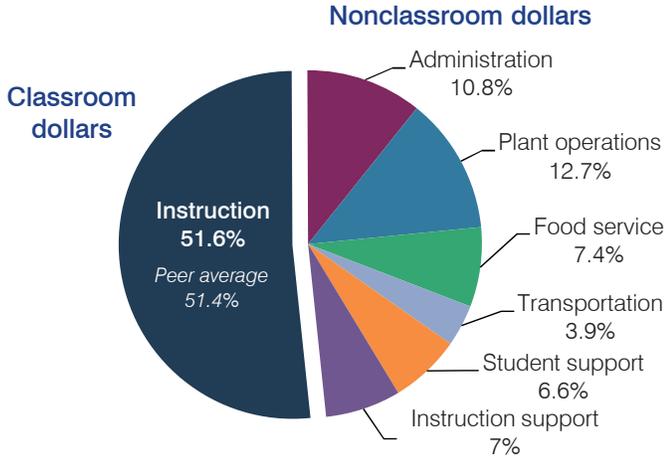
Avondale Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-2, Achievement peer group 13
 Legislative district(s): 4, 13, and 19

District size, location: Medium-large, Suburb
 Students attending: 5,407
 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	\$737	\$918	\$780
	Students per administrative position	67	70	67
Plant operations	Cost per square foot	\$6.30	\$6.18	\$6.09
	Square footage per student	138	140	153
Food service	Cost per meal equivalent	\$2.76	\$2.61	\$2.79
Transportation	Cost per mile	\$5.47	\$4.87	\$3.66
	Cost per rider	\$1,016	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

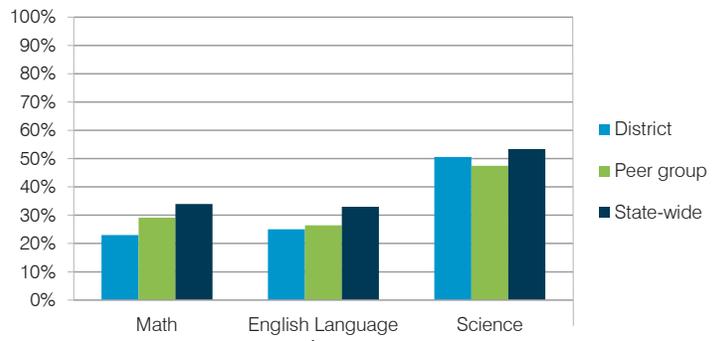
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,493	\$ 3,530	\$ 3,933	\$ 4,105
Administration	711	737	918	780
Plant operations	867	872	851	930
Food service	459	504	592	417
Transportation	236	265	295	371
Student support	421	454	564	613
Instruction support	457	482	484	442
Total operational	\$ 6,644	\$ 6,844	\$ 7,637	\$ 7,658
Land and buildings	\$ 458	\$ 527	\$ 1,094	\$ 641
Equipment	294	531	412	383
Interest	227	227	239	225
Other	115	124	136	150
Total nonoperational	\$ 1,094	\$ 1,409	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 7,738	\$ 8,253	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	25%	25%	23%
Students per teacher	19.0	19.6	18.6
Average teacher salary	\$41,327	\$41,292	\$46,008
Average years of teacher experience	5.1	7.7	11.0
Percentage of teachers in first 3 years	48%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,109	\$ 1,341	\$ 1,698	\$ 1,299
State	3,719	3,695	3,607	3,517
Local	3,057	3,832	4,048	4,248
Total revenues per pupil	\$ 7,885	\$ 8,868	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,032	\$ 4,840	\$ 4,908	\$ 5,303
Grants	1,115	1,346	1,782	1,167
Donations and tax credits	13	19	46	78
Select revenues from less common sources				
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	1,289	1,816	19 of 19	

Avondale ESD—page 2

Classroom dollar percentage

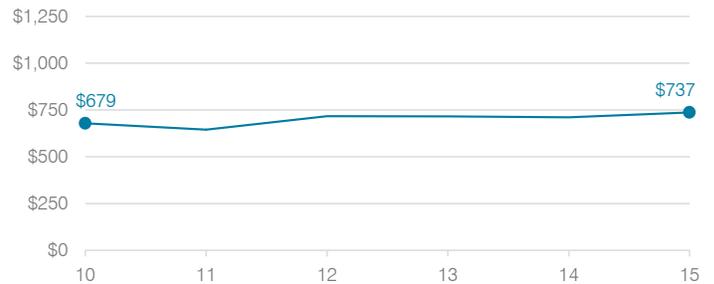
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.1	62.4	64.8	64.1	63.9	61.1	60.3	59.7	58.6	56.3	55.2	52.2	50.7	52.6	51.6

OPERATIONAL TRENDS Fiscal years as indicated

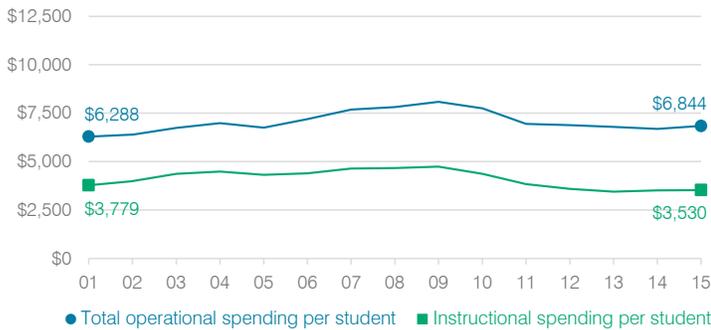
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom decreased overall from 56.3 to 51.6 percent. As a percentage of total operational spending, administration, plant operations, and transportation increased, while most other nonclassroom areas remained fairly stable.

Administrative cost per student



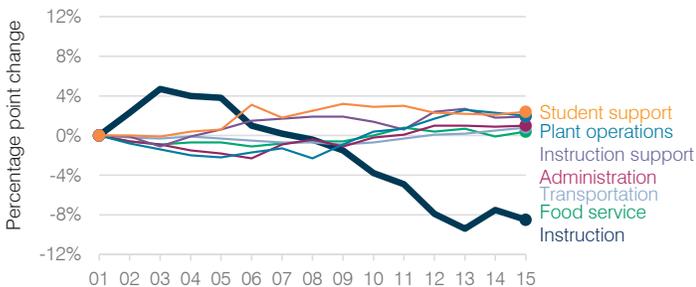
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



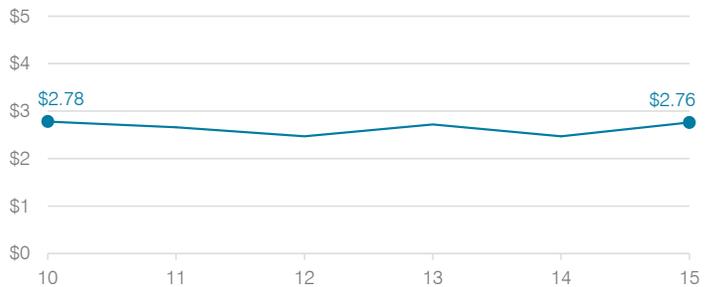
Plant cost per square foot and square footage per student



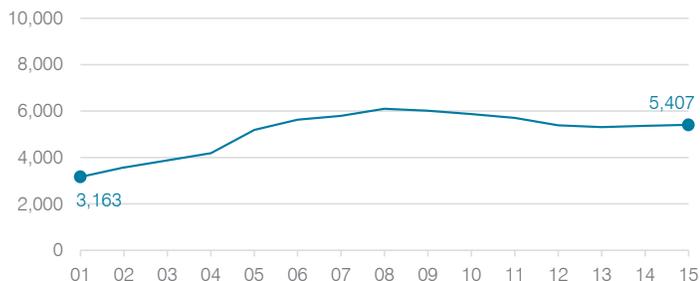
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



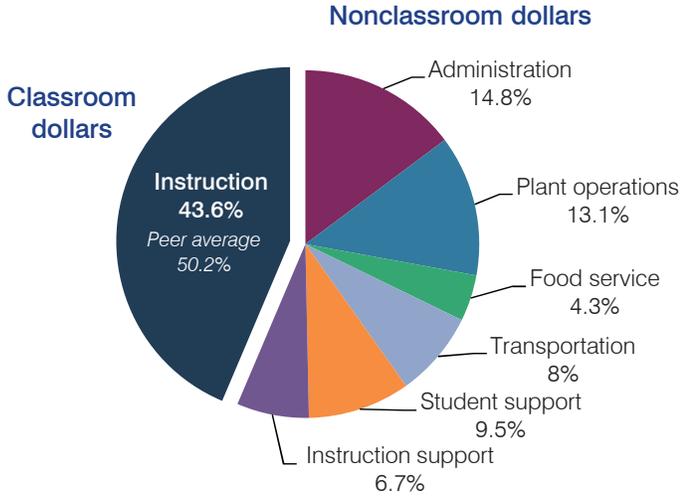
Baboquivari Unified School District

Pima County
 Efficiency peer groups 5 and T-10, Achievement peer group 7
 Legislative district(s): 4

District size, location: Medium, Rural
 Students attending: 952
 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	\$2,486	\$1,075	\$780
	Students per administrative position	34	58	67
Plant operations	Cost per square foot	\$6.68	\$4.90	\$6.09
	Square footage per student	331	258	153
Food service	Cost per meal equivalent	\$3.05	\$3.39	\$2.79
Transportation	Cost per mile	\$2.25	\$2.01	\$3.66
	Cost per rider	\$1,564	\$1,256	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

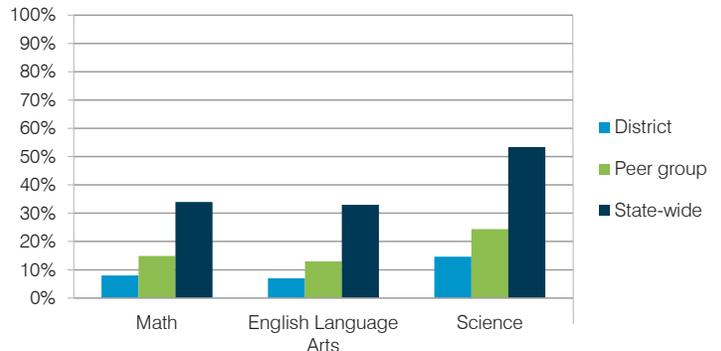
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,703	\$ 7,343	\$ 4,428	\$ 4,105
Administration	2,310	2,486	1,075	780
Plant operations	2,611	2,213	1,203	930
Food service	682	726	428	417
Transportation	1,334	1,340	498	371
Student support	1,433	1,592	623	613
Instruction support	1,129	1,126	353	442
Total operational	\$ 16,202	\$ 16,826	\$ 8,608	\$ 7,658
Land and buildings	\$ 276	\$ 260	\$ 504	\$ 641
Equipment	2,923	1,435	492	383
Interest	33	34	248	225
Other	5	206	57	150
Total nonoperational	\$ 3,237	\$ 1,935	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 19,439	\$ 18,761	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	90%	92%	94%
Graduation rate (2014)	58%	72%	76%
Poverty rate (2014)	40%	41%	23%
Students per teacher	13.4	15.8	18.6
Average teacher salary	\$55,799	\$45,502	\$46,008
Average years of teacher experience	7.8	12.7	11.0
Percentage of teachers in first 3 years	14%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Noncompliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 15,044	\$ 10,447	\$ 3,790	\$ 1,299
State	6,195	6,404	3,700	3,517
Local	1,147	1,164	4,105	4,248
Total revenues per pupil	\$22,386	\$18,015	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,042	\$ 6,913	\$ 5,693	\$ 5,303
Grants	9,308	3,365	1,675	1,167
Donations and tax credits	70	63	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,768	7,317	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Baboquivari USD—page 2

Classroom dollar percentage

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

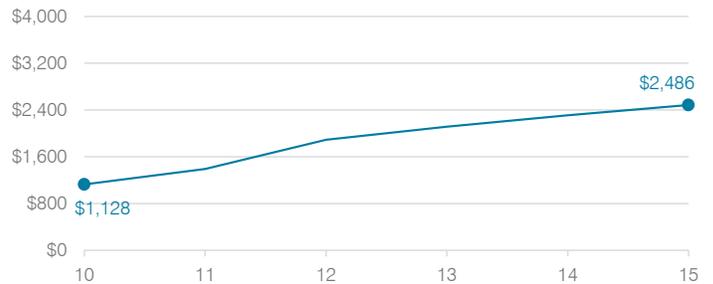
OPERATIONAL TRENDS

Fiscal years as indicated

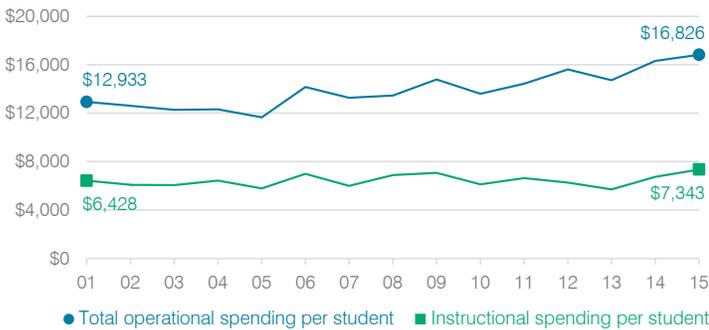
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 24 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 45 to 43.6 percent. Overall, as a percentage of total operational spending, administration increased substantially and food service and student support increased slightly, while instruction support decreased substantially and plant operations decreased.

Administrative cost per student



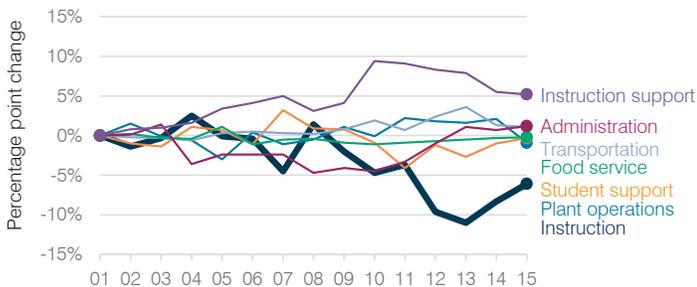
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



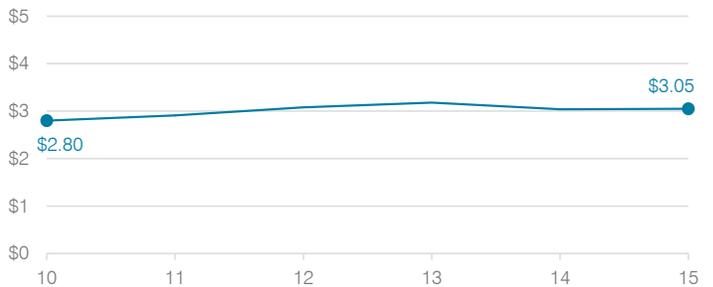
Plant cost per square foot and square footage per student



Changes in operational spending percentages



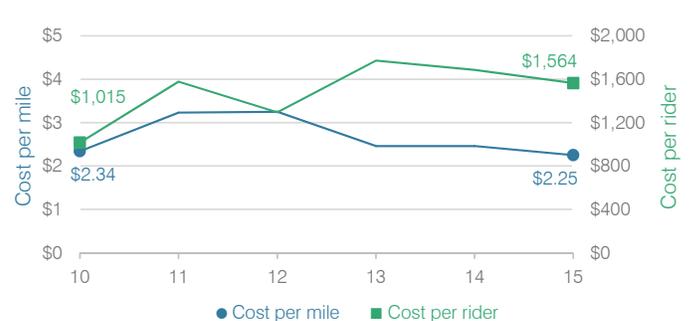
Food service cost per meal



Students attending



Transportation costs per mile and per rider



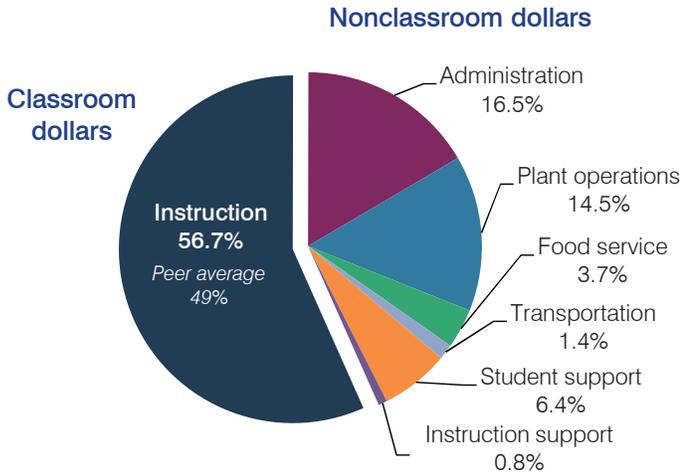
Bagdad Unified School District

Yavapai County
 Efficiency peer groups 6 and T-7, Achievement peer group 4
 Legislative district(s): 1

District size, location: Small, Rural
 Students attending: 442
 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	\$1,867	\$1,639	\$780
	Students per administrative position	37	46	67
Plant operations	Cost per square foot	\$7.39	\$5.09	\$6.09
	Square footage per student	222	327	153
Food service	Cost per meal equivalent	\$4.89	\$3.59	\$2.79
Transportation	Cost per mile	\$1.97	\$3.34	\$3.66
	Cost per rider	\$381	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

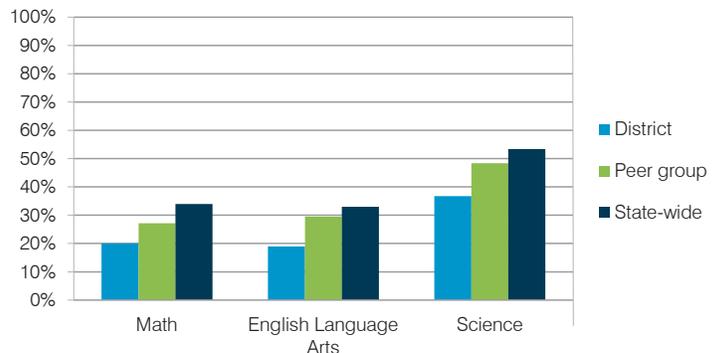
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,268	\$ 6,411	\$ 5,004	\$ 4,105
Administration	1,932	1,867	1,639	780
Plant operations	1,528	1,645	1,561	930
Food service	414	418	492	417
Transportation	200	153	511	371
Student support	835	729	610	613
Instruction support	181	92	392	442
Total operational	\$ 11,358	\$ 11,315	\$ 10,209	\$ 7,658
Land and buildings	\$ 392	\$ 224	\$ 251	\$ 641
Equipment	623	372	730	383
Interest	0	2	180	225
Other	18	9	50	150
Total nonoperational	\$ 1,033	\$ 607	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 12,391	\$ 11,922	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	91%	88%	76%
Poverty rate (2014)	10%	16%	23%
Students per teacher	13.8	16.1	18.6
Average teacher salary	\$49,353	\$42,544	\$46,008
Average years of teacher experience	9.4	10.5	11.0
Percentage of teachers in first 3 years	10%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 558	\$ 443	\$ 1,992	\$ 1,299
State	604	579	3,085	3,517
Local	10,081	9,640	6,884	4,248
Total revenues per pupil	\$11,243	\$10,662	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,240	\$ 5,937	\$ 6,548	\$ 5,303
Grants	646	525	1,861	1,167
Donations and tax credits	3,081	3,262	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	861	808	15 of 20	

Bagdad USD—page 2

Classroom dollar percentage

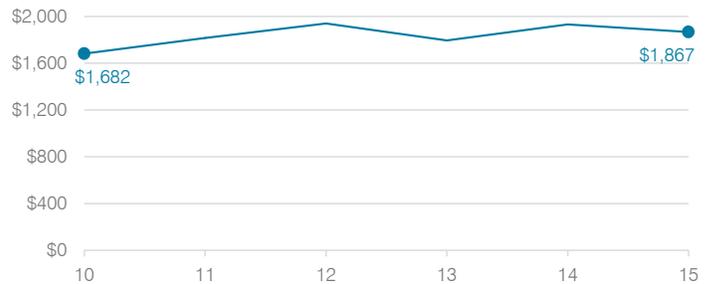
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	57.5	58.4	52.4	55.9	49.5	48.4	48.8	55.7	54.2	56.0	52.6	52.9	54.5	55.2	56.7

OPERATIONAL TRENDS Fiscal years as indicated

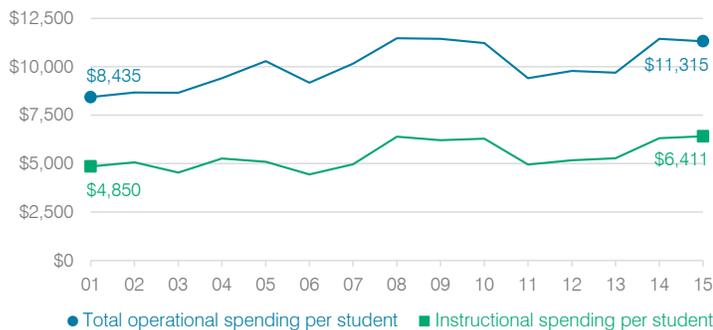
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom increased overall from 56 to 56.7 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and plant operations decreased slightly, while student support increased and most other nonclassroom areas remained fairly stable.

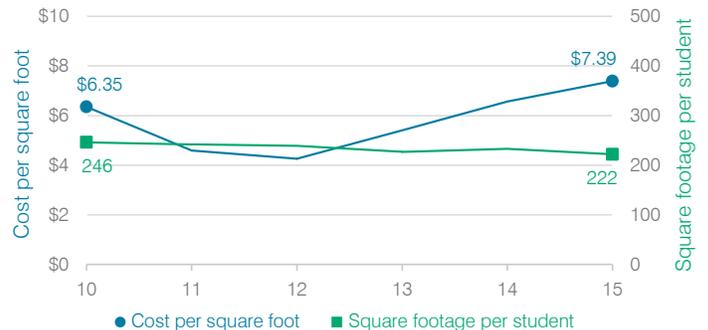
Administrative cost per student



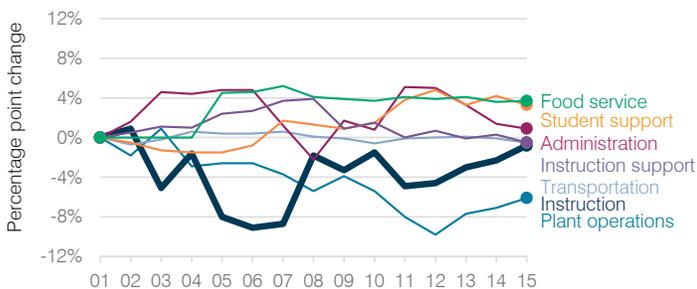
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



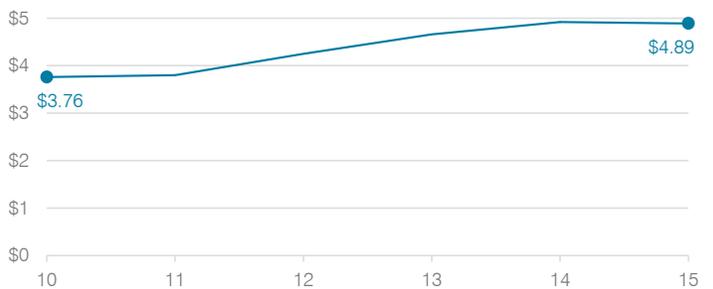
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



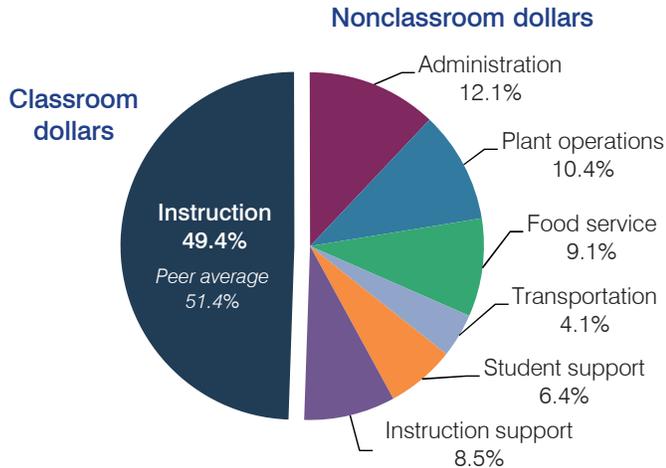
Balsz Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-2, Achievement peer group 15
 Legislative district(s): 24 and 27

District size, location: Medium-large, City
 Students attending: 2,410
 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	\$1,046	\$918	\$780
	Students per administrative position	64	70	67
Plant operations	Cost per square foot	\$4.86	\$6.18	\$6.09
	Square footage per student	185	140	153
Food service	Cost per meal equivalent	\$2.58	\$2.61	\$2.79
Transportation	Cost per mile	\$5.46	\$4.87	\$3.66
	Cost per rider	\$1,486	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

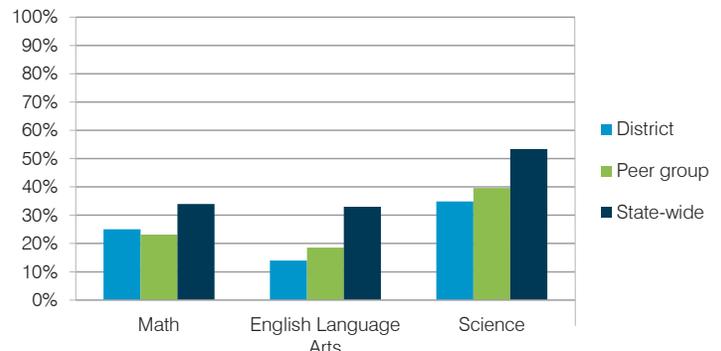
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,289	\$ 4,288	\$ 3,933	\$ 4,105
Administration	1,001	1,046	918	780
Plant operations	832	900	851	930
Food service	709	792	592	417
Transportation	322	359	295	371
Student support	588	558	564	613
Instruction support	618	740	484	442
Total operational	\$ 8,359	\$ 8,683	\$ 7,637	\$ 7,658
Land and buildings	\$ 1,030	\$ 3,427	\$ 1,094	\$ 641
Equipment	425	222	412	383
Interest	208	259	239	225
Other	98	27	136	150
Total nonoperational	\$ 1,761	\$ 3,935	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 10,120	\$ 12,618	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	51%	50%	23%
Students per teacher	16.1	18.5	18.6
Average teacher salary	\$40,623	\$49,020	\$46,008
Average years of teacher experience	7.3	9.0	11.0
Percentage of teachers in first 3 years	40%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,950	\$ 2,434	\$ 1,698	\$ 1,299
State	3,120	3,399	3,607	3,517
Local	4,033	4,608	4,048	4,248
Total revenues per pupil	\$ 9,103	\$ 10,441	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,330	\$ 5,368	\$ 4,908	\$ 5,303
Grants	1,951	2,571	1,782	1,167
Donations and tax credits	73	187	46	78
Select revenues from less common sources				
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	1,833	1,808	19 of 19	

Balsz ESD—page 2

Classroom dollar percentage

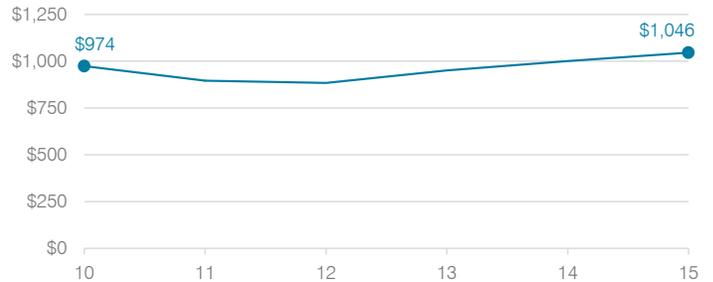
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	55.7	57.4	59.4	56.9	57.2	58.9	57.2	58.7	56.1	51.3	49.3	49.2	51.7	51.3	49.4

OPERATIONAL TRENDS Fiscal years as indicated

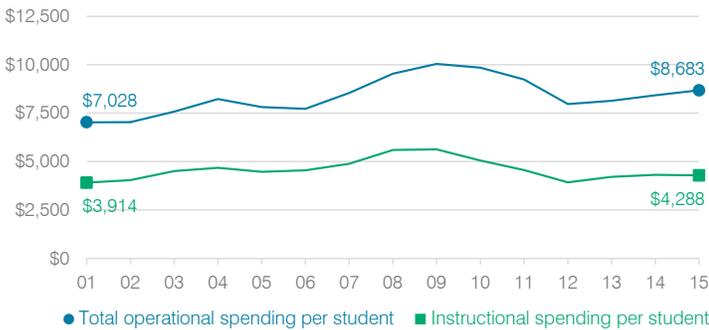
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.3 to 49.4 percent. Overall, as a percentage of total operational spending, food service increased substantially and administration and instruction support increased, while plant operations and student support decreased.

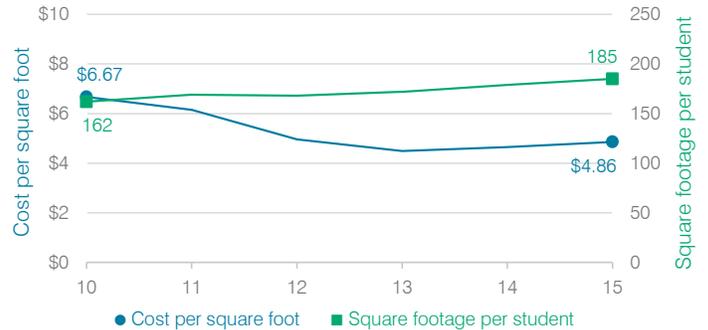
Administrative cost per student



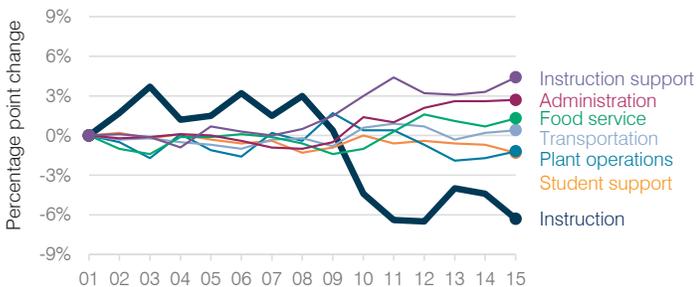
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



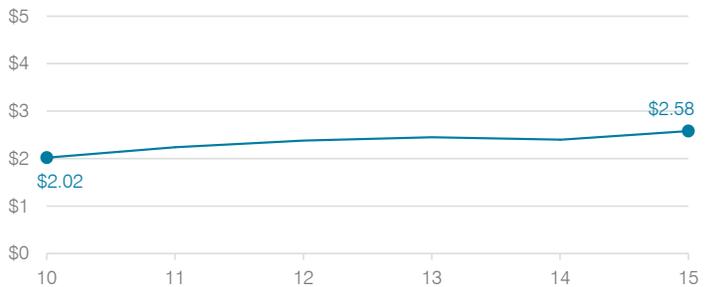
Plant cost per square foot and square footage per student



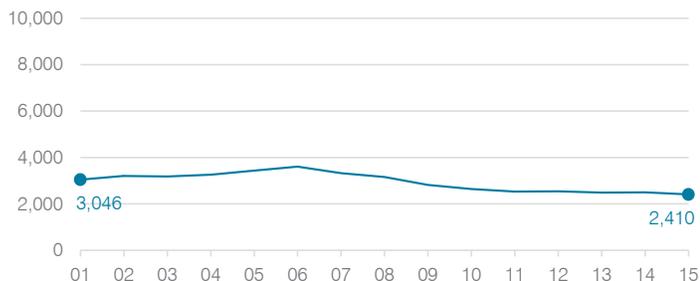
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Beaver Creek Elementary School District

Yavapai County

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

Legislative district(s): 1 and 6

District size, location:

Small, Rural

Students attending:

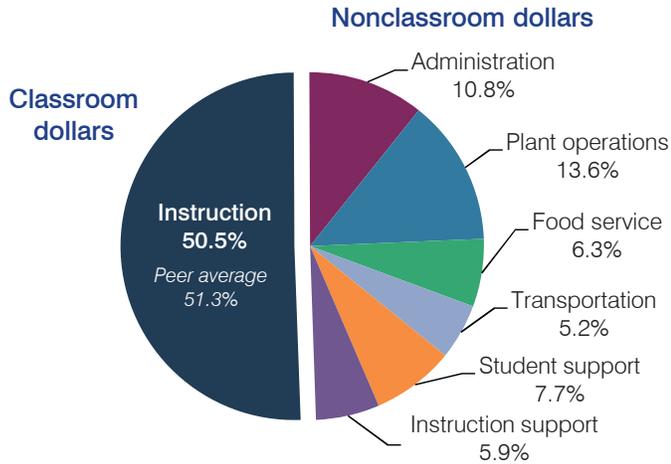
300

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	\$996	\$1,214	\$780
	Students per administrative position	50	57	67
Plant operations	Cost per square foot	\$5.03	\$6.49	\$6.09
	Square footage per student	249	181	153
Food service	Cost per meal equivalent	\$3.38	\$3.15	\$2.79
Transportation	Cost per mile	\$2.65	\$3.34	\$3.66
	Cost per rider	\$620	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

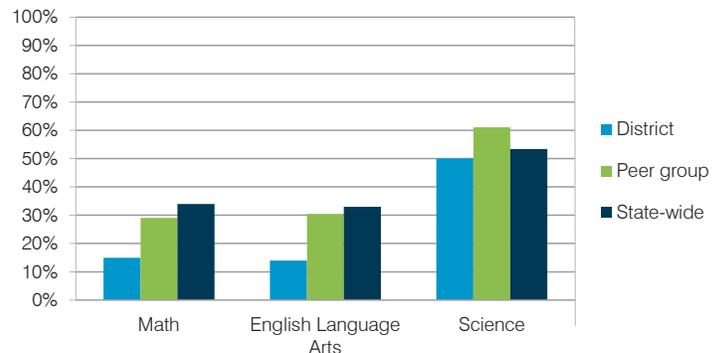
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,212	\$ 4,668	\$ 4,673	\$ 4,105
Administration	931	996	1,214	780
Plant operations	1,078	1,254	1,094	930
Food service	440	582	571	417
Transportation	486	483	541	371
Student support	421	712	489	613
Instruction support	375	543	283	442
Total operational	\$ 7,943	\$ 9,238	\$ 8,865	\$ 7,658
Land and buildings	\$ 450	\$ 230	\$ 778	\$ 641
Equipment	311	346	319	383
Interest	608	832	211	225
Other	135	86	53	150
Total nonoperational	\$ 1,504	\$ 1,494	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 9,447	\$ 10,732	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	20%	19%	23%
Students per teacher	13.7	12.5	18.6
Average teacher salary	\$36,026	\$42,845	\$46,008
Average years of teacher experience	10.7	12.2	11.0
Percentage of teachers in first 3 years	25%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

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 (max. 4%), trend	2.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,148	\$ 2,086	\$ 3,069	\$ 1,299
State	4,781	5,006	3,876	3,517
Local	4,122	4,106	4,375	4,248
Total revenues per pupil	\$10,051	\$11,198	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,525	\$ 6,616	\$ 6,395	\$ 5,303
Grants	1,163	2,291	2,153	1,167
Donations and tax credits	180	199	205	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	1,094	1,145	8 of 13	

Beaver Creek ESD—page 2

Classroom dollar percentage

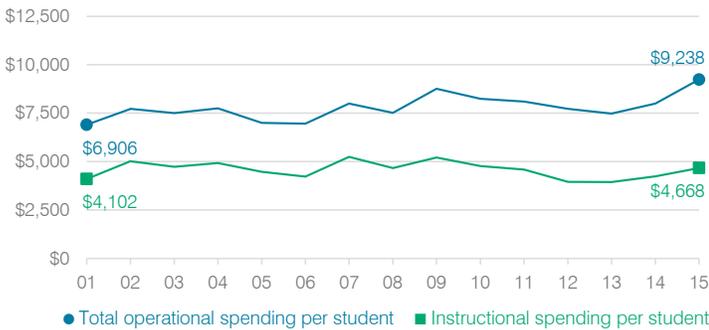
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	59.4	65.0	63.1	63.6	63.9	60.7	65.6	62.0	59.4	57.8	56.6	51.3	52.7	53.0	50.5

OPERATIONAL TRENDS Fiscal years as indicated

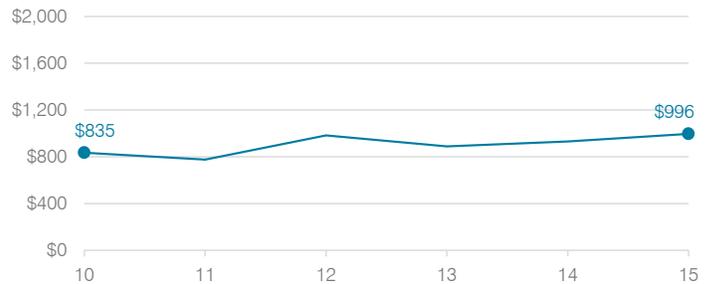
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.8 to 50.5 percent. Overall, as a percentage of total operational spending, student support and instruction support increased substantially, food service increased, and plant operations increased slightly.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



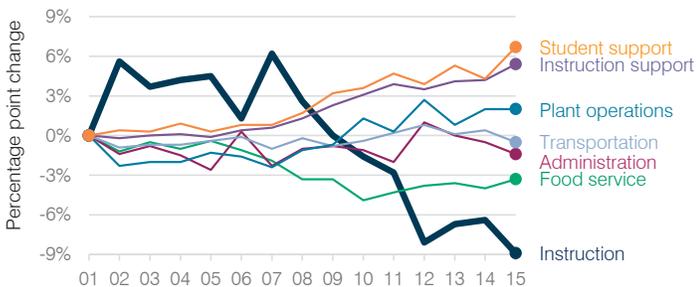
Administrative cost per student



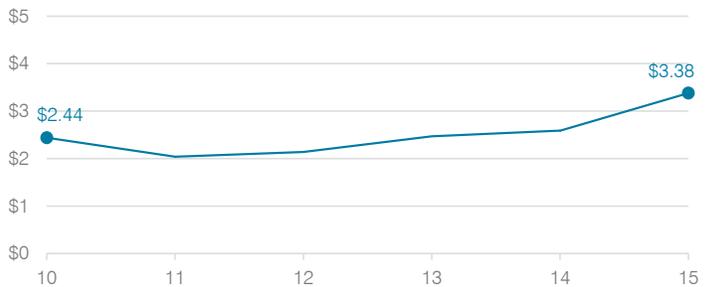
Plant cost per square foot and square footage per student



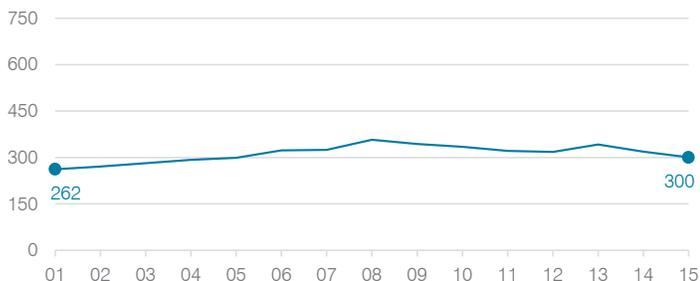
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



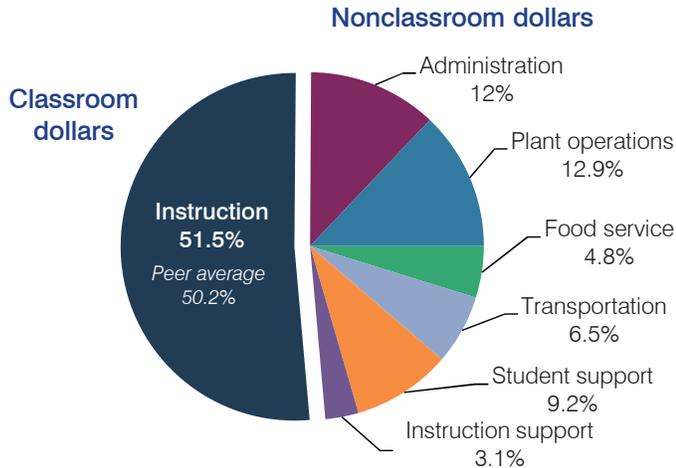
Benson Unified School District

Cochise County
 Efficiency peer groups 5 and T-8, Achievement peer group 5
 Legislative district(s): 14

District size, location: Medium, Town
 Students attending: 1,193
 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	\$927	\$1,075	\$780
	Students per administrative position	58	58	67
Plant operations	Cost per square foot	\$6.09	\$4.90	\$6.09
	Square footage per student	163	258	153
Food service	Cost per meal equivalent	\$3.21	\$3.39	\$2.79
Transportation	Cost per mile	\$3.43	\$2.54	\$3.66
	Cost per rider	\$785	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

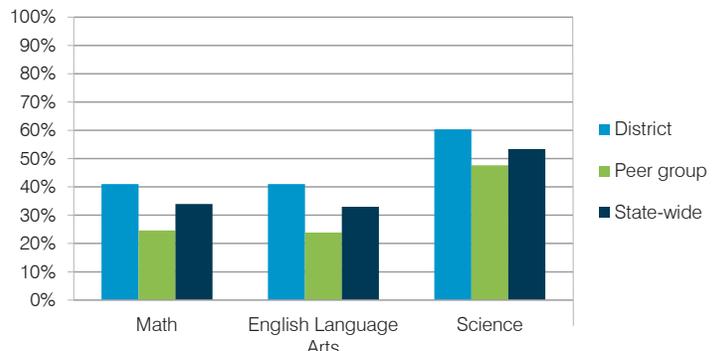
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,149	\$ 3,969	\$ 4,428	\$ 4,105
Administration	843	927	1,075	780
Plant operations	1,008	991	1,203	930
Food service	389	371	428	417
Transportation	495	496	498	371
Student support	682	711	623	613
Instruction support	301	238	353	442
Total operational	\$ 7,867	\$ 7,703	\$ 8,608	\$ 7,658
Land and buildings	\$ 44	\$ 117	\$ 504	\$ 641
Equipment	324	231	492	383
Interest	257	239	248	225
Other	75	63	57	150
Total nonoperational	\$ 700	\$ 650	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 8,567	\$ 8,353	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	85%	81%	76%
Poverty rate (2014)	26%	24%	23%
Students per teacher	18.6	16.7	18.6
Average teacher salary	\$42,458	\$43,855	\$46,008
Average years of teacher experience	12.3	12.3	11.0
Percentage of teachers in first 3 years	12%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	1.5%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 943	\$ 848	\$ 3,790	\$ 1,299
State	2,906	3,460	3,700	3,517
Local	4,791	4,720	4,105	4,248
Total revenues per pupil	\$ 8,640	\$ 9,028	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,431	\$ 5,556	\$ 5,693	\$ 5,303
Grants	970	874	1,675	1,167
Donations and tax credits	136	52	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	1,101	1,121	19 of 29	

Benson USD—page 2

Classroom dollar percentage

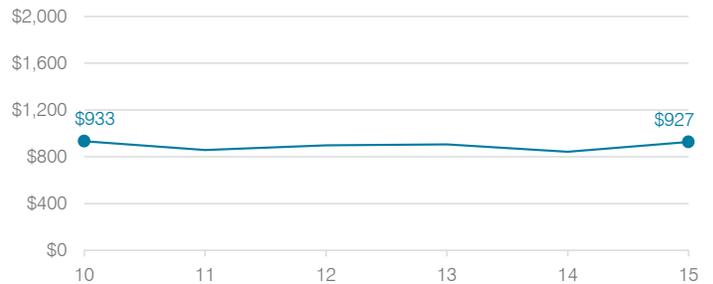
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	49.5	54.0	53.7	57.4	57.8	58.6	56.9	56.9	55.8	54.4	52.4	54.1	53.1	52.7	51.5

OPERATIONAL TRENDS Fiscal years as indicated

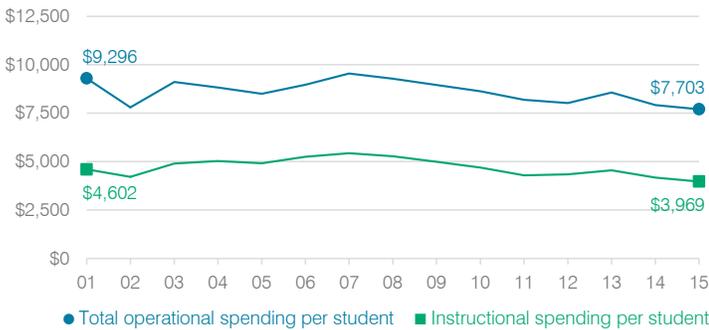
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.4 to 51.5 percent. As a percentage of total operational spending, student support increased and food service increased slightly. Most other nonclassroom areas varied year to year.

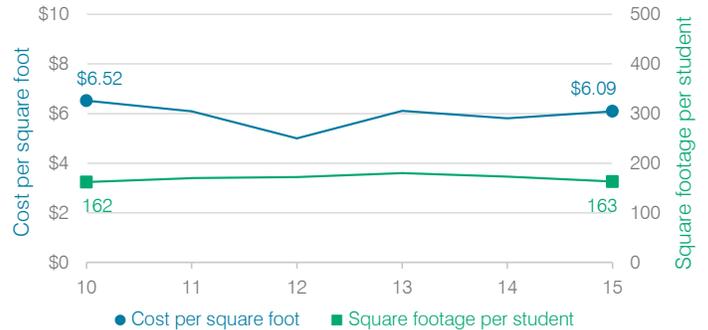
Administrative cost per student



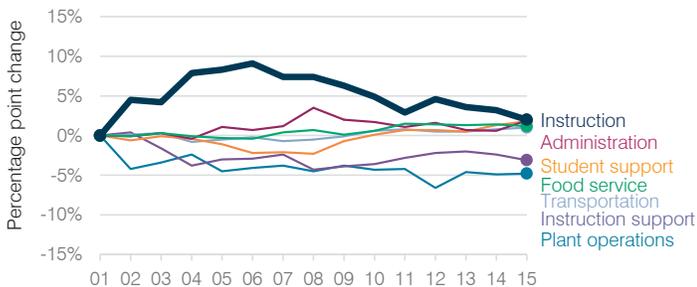
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



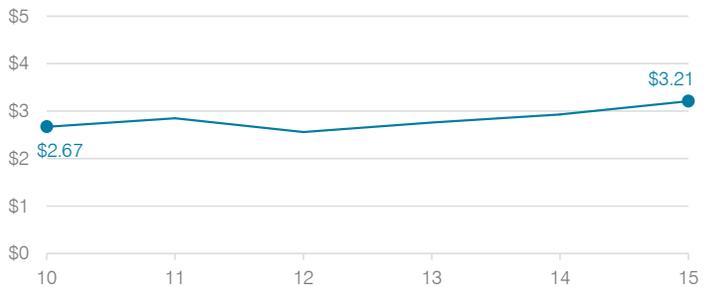
Plant cost per square foot and square footage per student



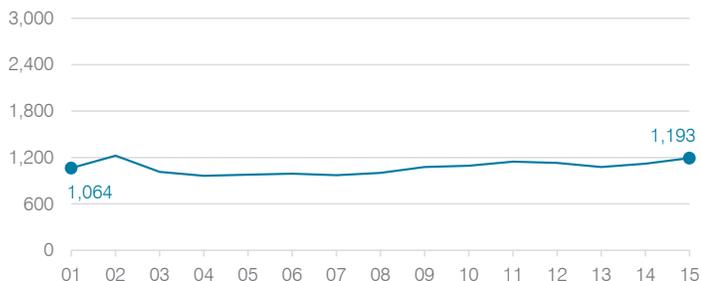
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bicentennial Union High School District

La Paz County

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

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

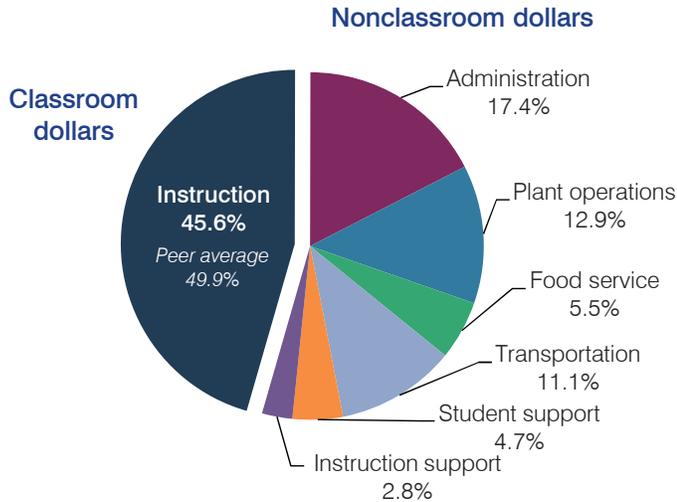
101

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,919	\$3,013	\$780
	Students per administrative position	25	29	67
Plant operations	Cost per square foot	\$3.93	\$6.80	\$6.09
	Square footage per student	550	370	153
Food service	Cost per meal equivalent	\$4.29	\$5.66	\$2.79
Transportation	Cost per mile	\$1.25	\$1.55	\$3.66
	Cost per rider	\$1,818	\$1,620	\$1,071

Per pupil spending

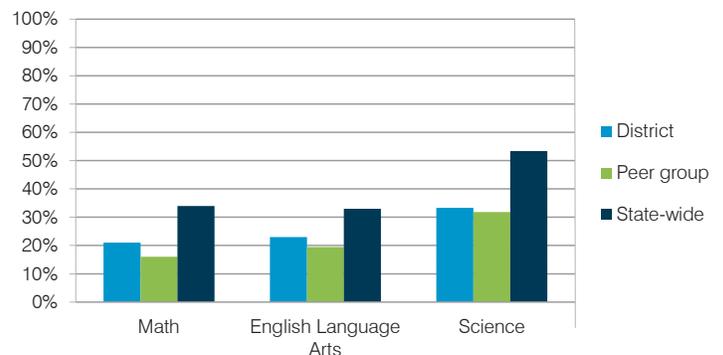
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,462	\$ 7,662	\$ 8,258	\$ 4,105
Administration	2,671	2,919	3,013	780
Plant operations	2,205	2,163	2,390	930
Food service	885	933	967	417
Transportation	2,249	1,870	1,127	371
Student support	790	790	664	613
Instruction support	294	469	572	442
Total operational	\$ 16,556	\$ 16,806	\$ 16,991	\$ 7,658
Land and buildings	\$ 266	\$ 833	\$ 961	\$ 641
Equipment	536	511	582	383
Interest	222	122	40	225
Other	0	5	90	150
Total nonoperational	\$ 1,024	\$ 1,471	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 17,580	\$ 18,277	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	85%	79%	76%
Poverty rate (2014)	36%	28%	23%
Students per teacher	7.8	12.1	18.6
Average teacher salary	\$36,107	\$40,520	\$46,008
Average years of teacher experience	6.5	11.2	11.0
Percentage of teachers in first 3 years	58%	25%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	0.4%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,652	\$ 1,735	\$ 2,858	\$ 1,299
State	1,446	1,812	4,521	3,517
Local	16,344	16,441	13,591	4,248
Total revenues per pupil	\$20,442	\$19,988	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 11,288	\$ 10,149	\$ 9,139	\$ 5,303
Grants	2,683	2,307	3,089	1,167
Donations and tax credits	69	266	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	3,205	1,635	7 of 53	

Bicentennial UHSD—page 2

Classroom dollar percentage

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

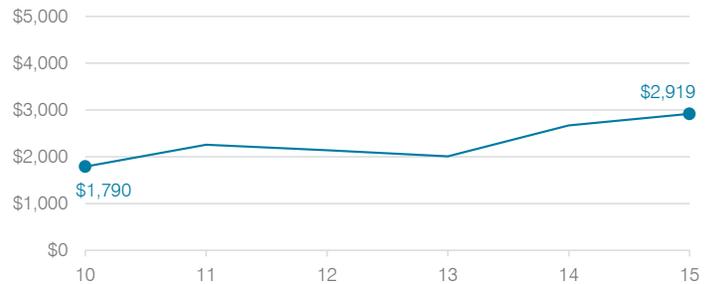
OPERATIONAL TRENDS

Fiscal years as indicated

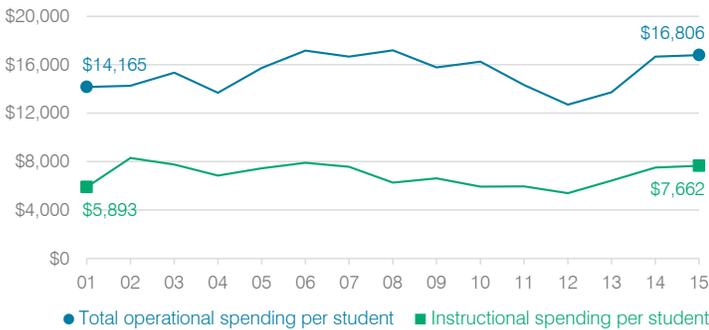
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 36.5 to 45.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, transportation and student support decreased substantially.

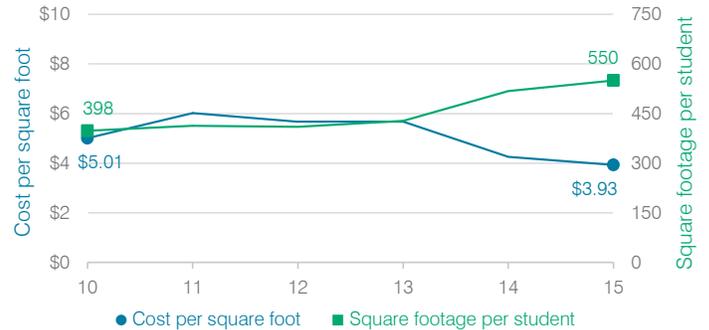
Administrative cost per student



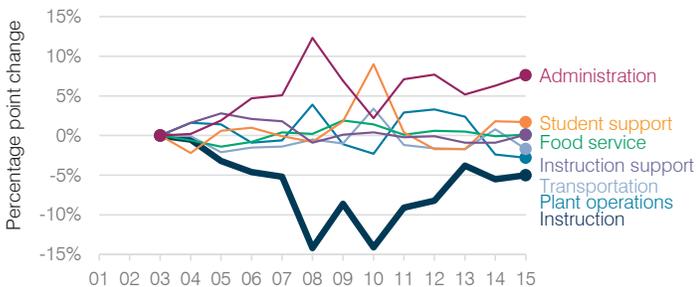
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



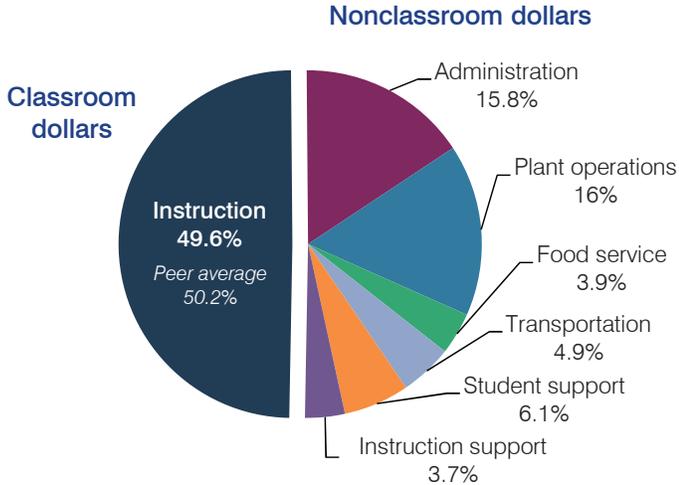
Bisbee Unified School District

Cochise County
 Efficiency peer groups 5 and T-9, Achievement peer group 6
 Legislative district(s): 14

District size, location: Medium, Town
 Students attending: 754
 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	\$1,524	\$1,075	\$780
	Students per administrative position	40	58	67
Plant operations	Cost per square foot	\$5.57	\$4.90	\$6.09
	Square footage per student	278	258	153
Food service	Cost per meal equivalent	\$3.67	\$3.39	\$2.79
Transportation	Cost per mile	\$2.12	\$2.13	\$3.66
	Cost per rider	\$1,043	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

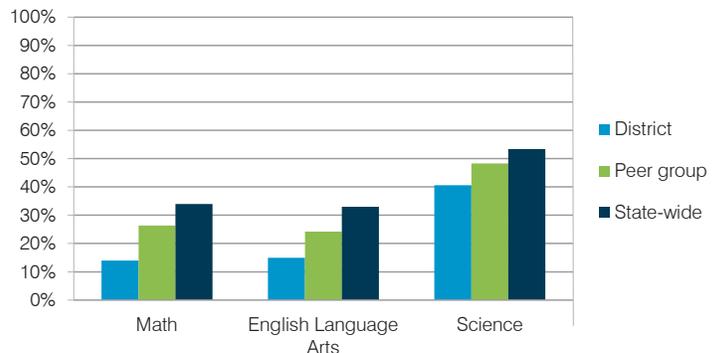
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,281	\$ 4,796	\$ 4,428	\$ 4,105
Administration	1,427	1,524	1,075	780
Plant operations	1,448	1,546	1,203	930
Food service	370	373	428	417
Transportation	557	476	498	371
Student support	504	589	623	613
Instruction support	193	356	353	442
Total operational	\$ 8,780	\$ 9,660	\$ 8,608	\$ 7,658
Land and buildings	\$ 0	\$ 9	\$ 504	\$ 641
Equipment	161	362	492	383
Interest	10	0	248	225
Other	45	9	57	150
Total nonoperational	\$ 216	\$ 380	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 8,996	\$ 10,040	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2014)	73%	80%	76%
Poverty rate (2014)	33%	31%	23%
Students per teacher	15.0	15.8	18.6
Average teacher salary	\$42,301	\$42,614	\$46,008
Average years of teacher experience	13.2	12.4	11.0
Percentage of teachers in first 3 years	21%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	2.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,008	\$ 1,138	\$ 3,790	\$ 1,299
State	3,073	3,212	3,700	3,517
Local	4,946	5,519	4,105	4,248
Total revenues per pupil	\$ 9,027	\$ 9,869	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,548	\$ 5,675	\$ 5,693	\$ 5,303
Grants	1,081	1,230	1,675	1,167
Donations and tax credits	45	190	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	561	553	19 of 29	

Bisbee USD—page 2

Classroom dollar percentage

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

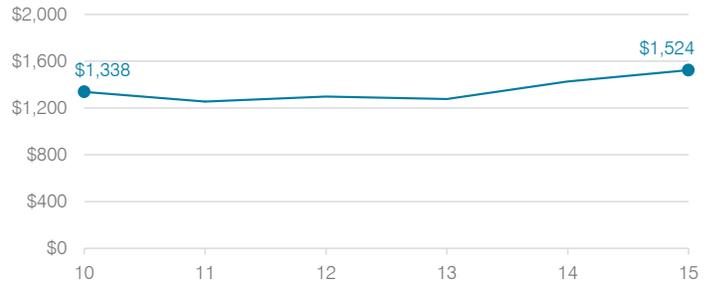
OPERATIONAL TRENDS

Fiscal years as indicated

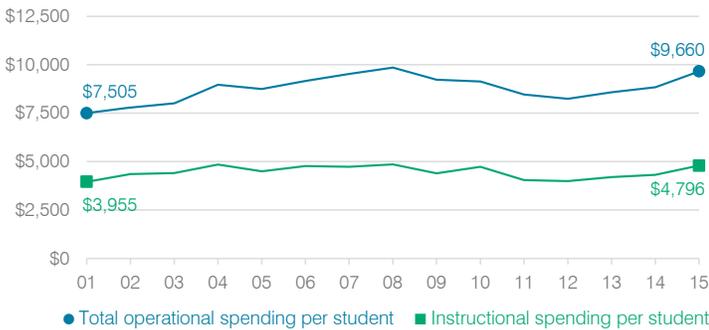
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom decreased from 51.8 to 49.6 percent. As a percentage of total operational spending, plant operations and instruction support increased. Overall, spending on student support increased slightly, while transportation decreased. Administration varied year to year.

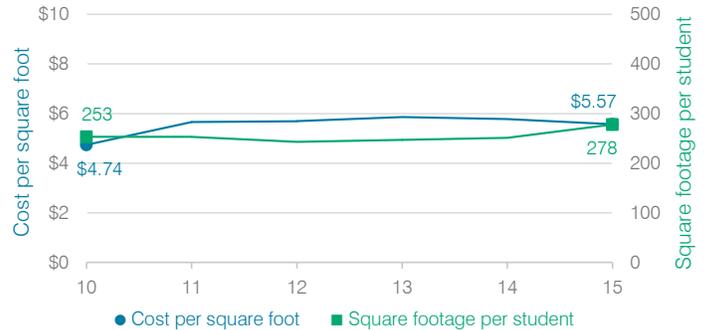
Administrative cost per student



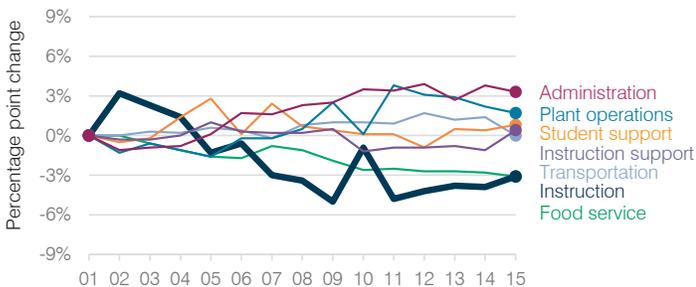
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



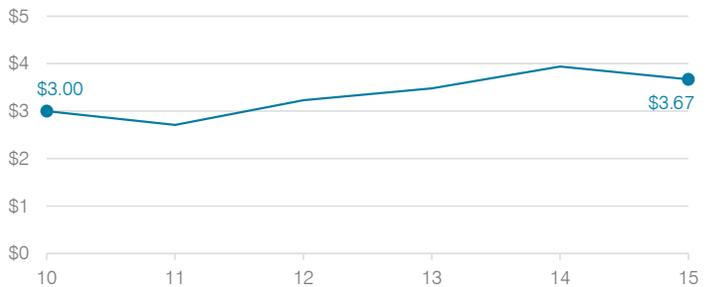
Plant cost per square foot and square footage per student



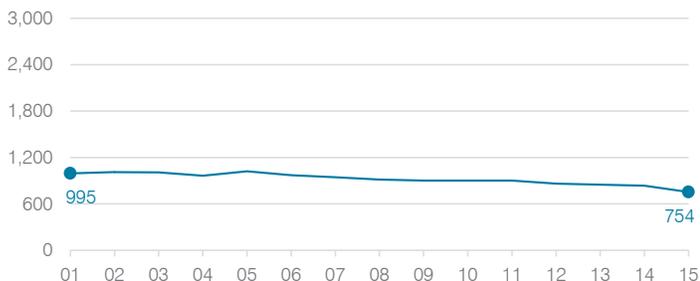
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



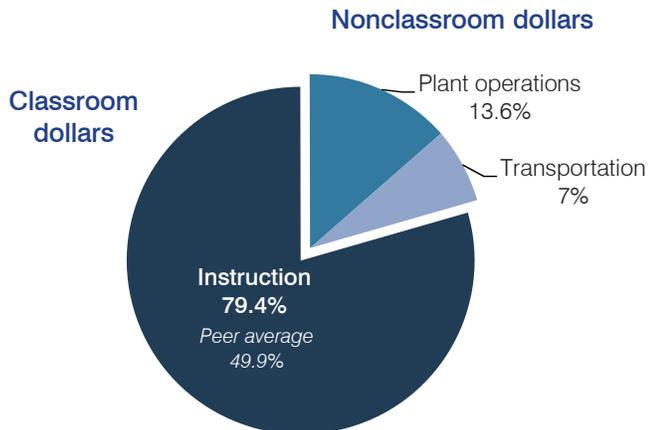
Blue Elementary School District

Greenlee County
 Efficiency peer group 11 and Achievement peer group 16
 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	\$0	\$3,013	\$780
	Students per administrative position	N/A	29	67
Plant operations	Cost per square foot	\$11.04	\$6.80	\$6.09
	Square footage per student	95	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
	Cost per mile	N/A	N/A	\$3.66
Transportation	Cost per rider	N/A	N/A	\$1,071

Per pupil spending

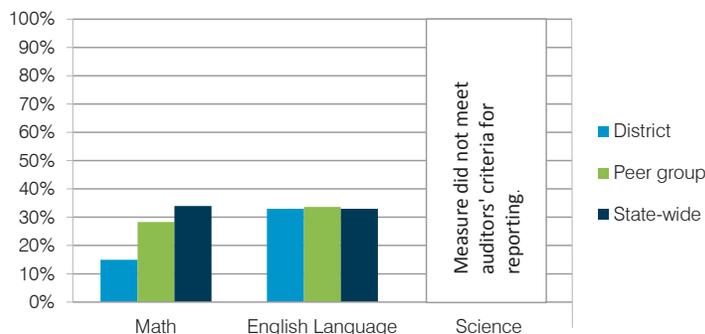
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,901	\$ 6,131	\$ 8,258	\$ 4,105
Administration	0	0	3,013	780
Plant operations	2,181	1,048	2,390	930
Food service	0	0	967	417
Transportation	617	540	1,127	371
Student support	0	0	664	613
Instruction support	0	0	572	442
Total operational	\$ 13,699	\$ 7,719	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 428	\$ 961	\$ 641
Equipment	0	0	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 0	\$ 428	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,699	\$ 8,147	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	100%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	0%	11%	23%
Students per teacher	16.9	11.9	18.6
Average teacher salary	N/A	\$44,450	\$46,008
Average years of teacher experience	N/A	12.8	11.0
Percentage of teachers in first 3 years	N/A	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 6,739	\$ 3,425	\$ 2,858	\$ 1,299
State	3,476	426	4,521	3,517
Local	8,524	3,700	13,591	4,248
Total revenues per pupil	\$18,739	\$ 7,551	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,899	\$ 6,150	\$ 9,139	\$ 5,303
Grants	6,755	3,438	3,089	1,167
Donations and tax credits	34	36	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Blue ESD—page 2

Classroom dollar percentage

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

OPERATIONAL TRENDS Fiscal years as indicated

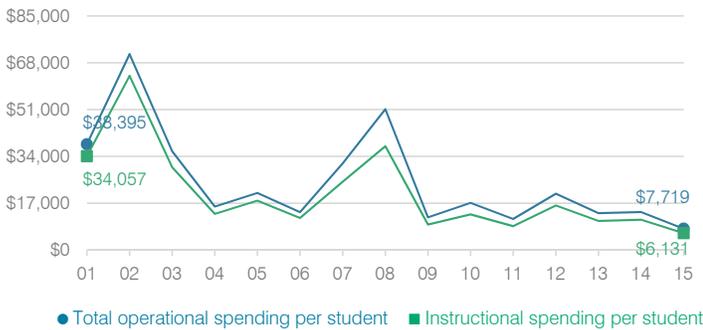
5-year spending trend (2010 through 2015)

Student enrollment more than doubled, which contributed to the 55 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 75.6 to 79.4 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

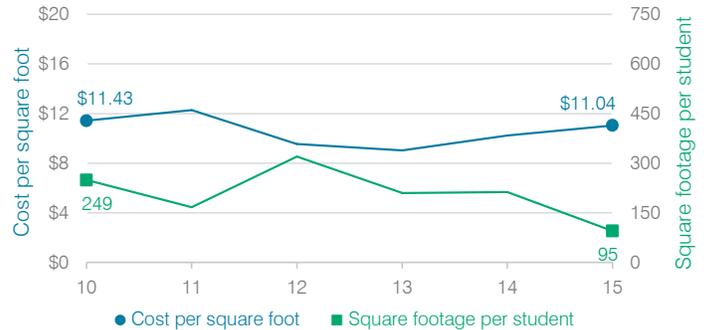
Administrative cost per student

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 2010 through 2015.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



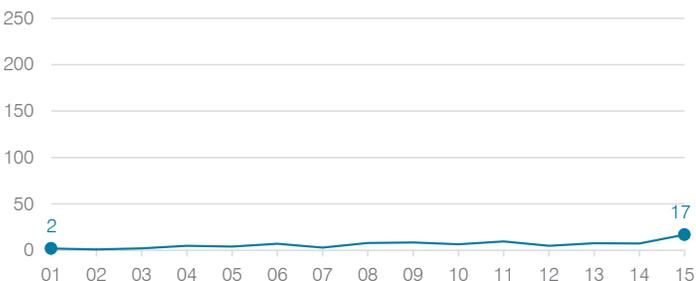
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider

Transportation costs per mile and per rider trends are not shown because the District did not operate a transportation program during all or a substantial portion of fiscal years 2010 through 2015.

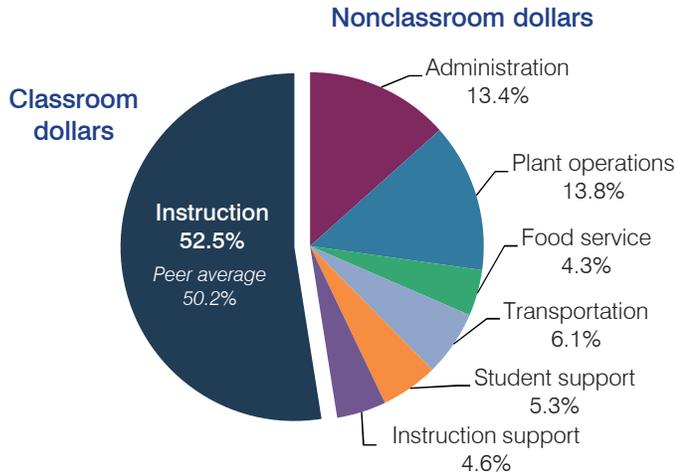
Blue Ridge Unified School District

Navajo County
 Efficiency peer groups 5 and T-8, Achievement peer group 6
 Legislative district(s): 7

District size, location: Medium, Town
 Students attending: 1,996
 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	\$949	\$1,075	\$780
	Students per administrative position	90	58	67
Plant operations	Cost per square foot	\$3.67	\$4.90	\$6.09
	Square footage per student	267	258	153
Food service	Cost per meal equivalent	\$3.17	\$3.39	\$2.79
Transportation	Cost per mile	\$2.64	\$2.54	\$3.66
	Cost per rider	\$924	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

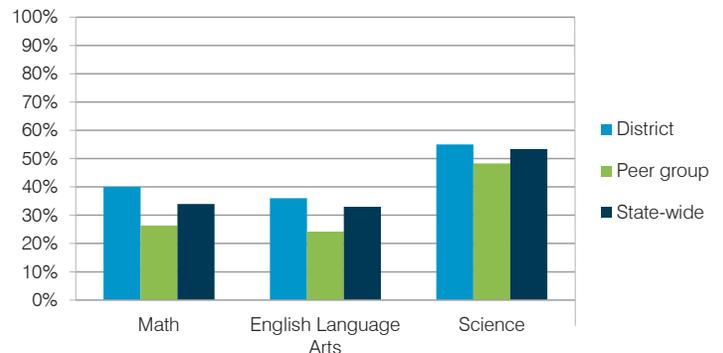
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,867	\$ 3,732	\$ 4,428	\$ 4,105
Administration	830	949	1,075	780
Plant operations	835	979	1,203	930
Food service	288	302	428	417
Transportation	423	435	498	371
Student support	436	378	623	613
Instruction support	338	330	353	442
Total operational	\$ 7,017	\$ 7,105	\$ 8,608	\$ 7,658
Land and buildings	\$ 86	\$ 78	\$ 504	\$ 641
Equipment	318	333	492	383
Interest	457	494	248	225
Other	106	102	57	150
Total nonoperational	\$ 967	\$ 1,007	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 7,984	\$ 8,112	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	82%	80%	76%
Poverty rate (2014)	28%	31%	23%
Students per teacher	17.8	15.8	18.6
Average teacher salary	\$39,393	\$42,614	\$46,008
Average years of teacher experience	14.6	12.4	11.0
Percentage of teachers in first 3 years	13%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	0.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 737	\$ 937	\$ 3,790	\$ 1,299
State	1,748	2,055	3,700	3,517
Local	6,819	7,098	4,105	4,248
Total revenues per pupil	\$ 9,304	\$10,090	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,324	\$ 5,311	\$ 5,693	\$ 5,303
Grants	748	892	1,675	1,167
Donations and tax credits	53	60	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	91	138	15 of 29	
Voter-approved levy increases	1,616	1,490	19 of 29	

Blue Ridge USD—page 2

Classroom dollar percentage

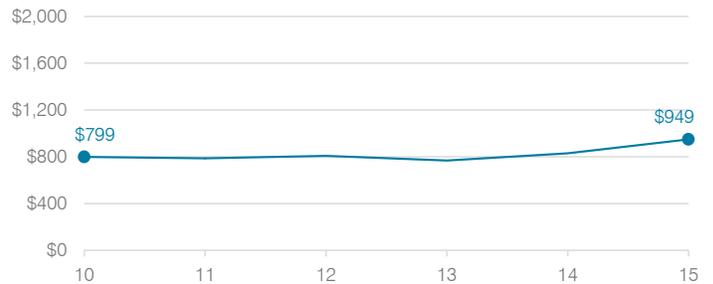
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.7	63.0	61.4	63.1	62.1	61.8	59.8	59.3	64.1	61.6	56.0	55.0	56.8	55.1	52.5

OPERATIONAL TRENDS Fiscal years as indicated

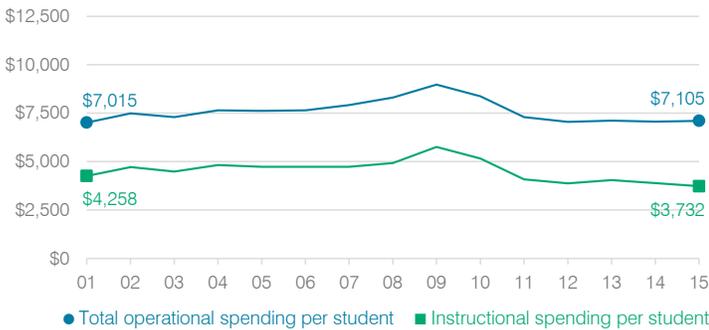
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 61.6 to 52.5 percent. Overall, as a percentage of total operational spending, administration and plant operations increased substantially, transportation and instruction support increased, and spending on food service increased slightly.

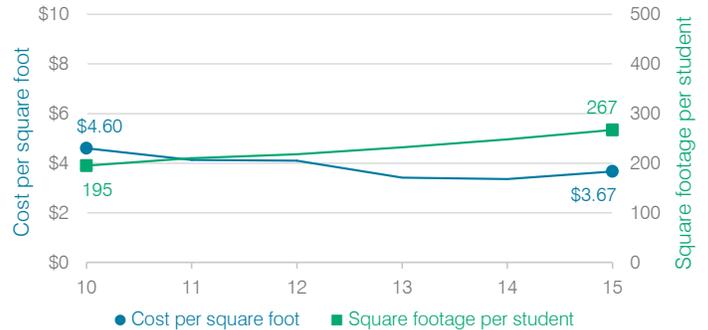
Administrative cost per student



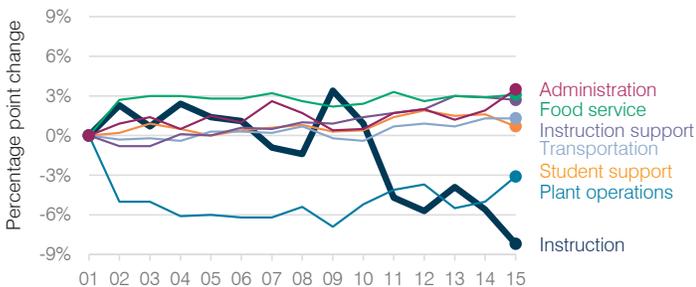
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



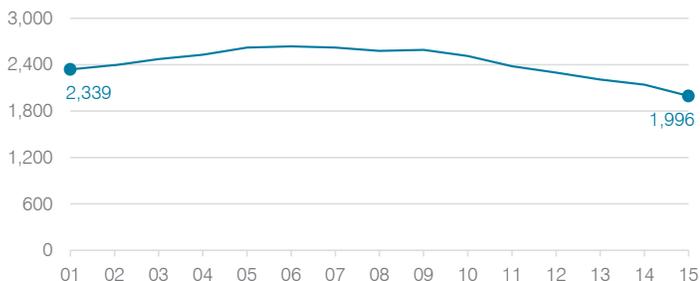
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bonita Elementary School District

Graham County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

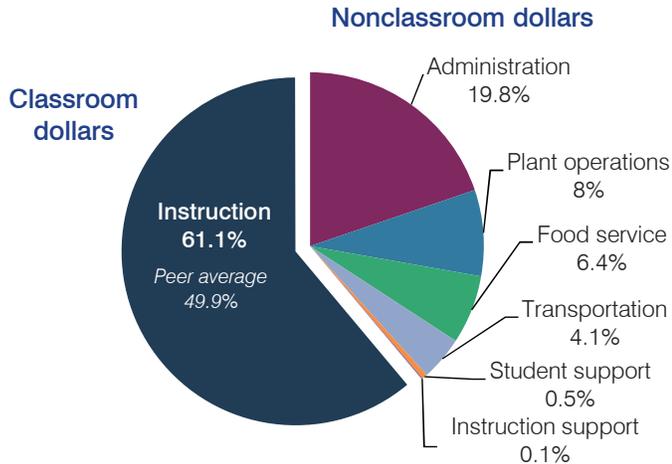
88

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	\$3,664	\$3,013	\$780
	Students per administrative position	29	29	67
Plant operations	Cost per square foot	\$4.80	\$6.80	\$6.09
	Square footage per student	308	370	153
Food service	Cost per meal equivalent	\$13.70	\$5.66	\$2.79
Transportation	Cost per mile	\$1.74	\$1.55	\$3.66
	Cost per rider	\$776	\$1,620	\$1,071

Per pupil spending

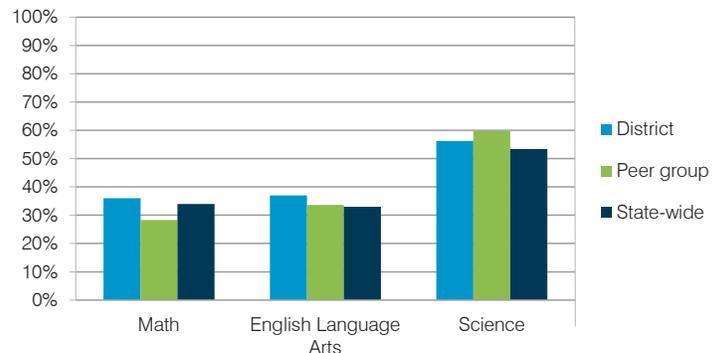
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,673	\$ 11,321	\$ 8,258	\$ 4,105
Administration	3,280	3,664	3,013	780
Plant operations	1,457	1,481	2,390	930
Food service	1,096	1,174	967	417
Transportation	826	756	1,127	371
Student support	96	98	664	613
Instruction support	40	24	572	442
Total operational	\$ 17,468	\$ 18,518	\$ 16,991	\$ 7,658
Land and buildings	\$ 395	\$ 1,344	\$ 961	\$ 641
Equipment	206	748	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 601	\$ 2,092	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 18,069	\$ 20,610	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	13%	11%	23%
Students per teacher	7.4	11.9	18.6
Average teacher salary	\$49,627	\$44,450	\$46,008
Average years of teacher experience	24.3	12.8	11.0
Percentage of teachers in first 3 years	0%	12%	20%

Students who met state standards



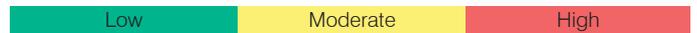
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 571	\$ 441	\$ 2,858	\$ 1,299
State	2,213	4,172	4,521	3,517
Local	12,568	13,597	13,591	4,248
Total revenues per pupil	\$15,352	\$18,210	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,195	\$ 8,721	\$ 9,139	\$ 5,303
Grants	573	1,273	3,089	1,167
Donations and tax credits	1	0	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	7,600	8,906	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Bonita ESD—page 2

Classroom dollar percentage

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

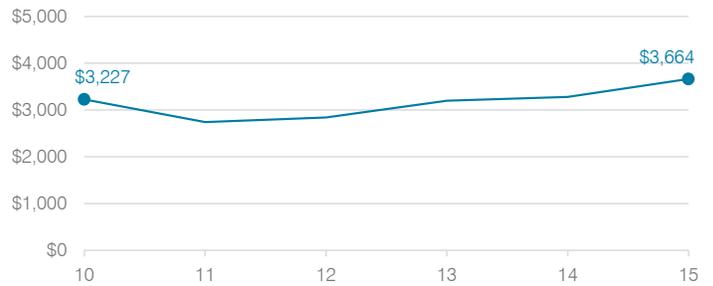
OPERATIONAL TRENDS

Fiscal years as indicated

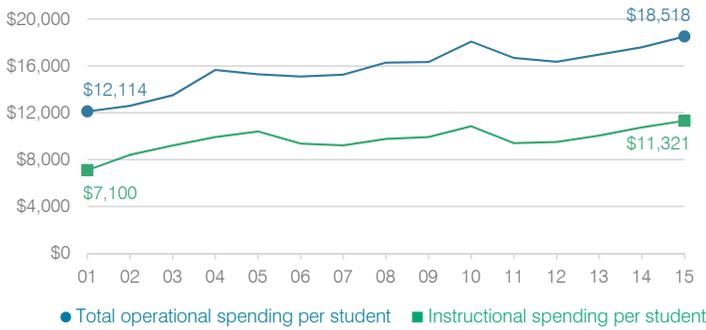
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 60 to 61.1 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Plant operations and transportation decreased and instruction support decreased slightly overall.

Administrative cost per student



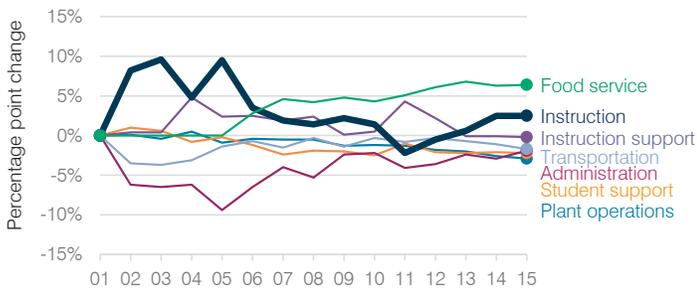
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



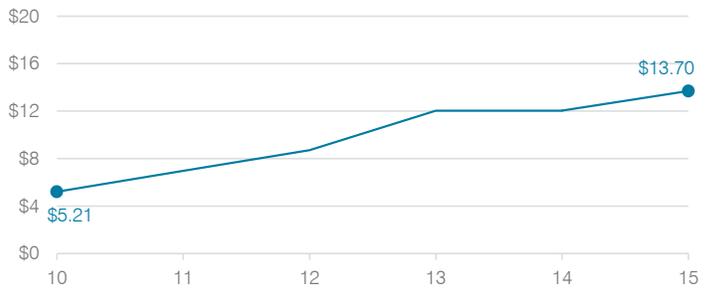
Plant cost per square foot and square footage per student



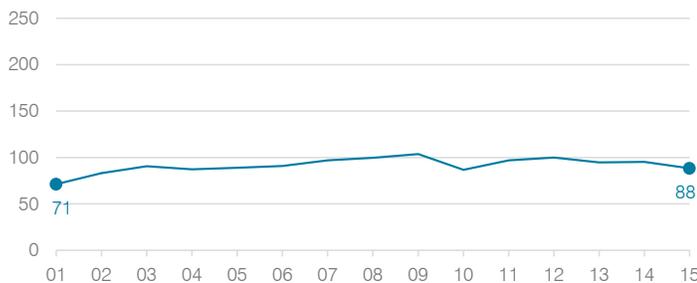
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bouse Elementary School District

La Paz County

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

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

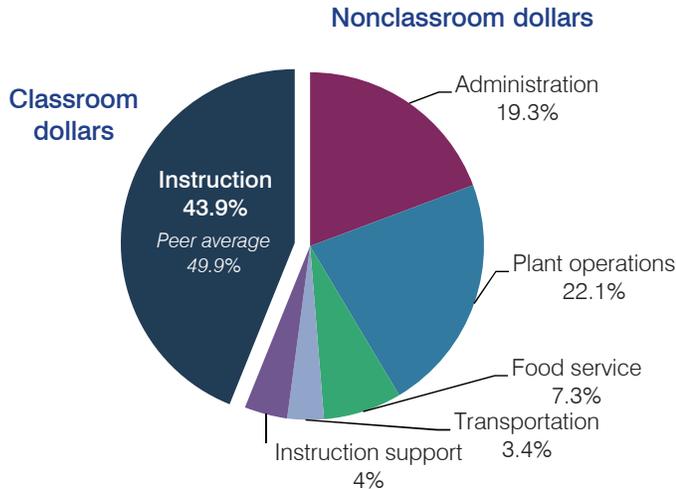
29

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	\$5,208	\$3,013	\$780
	Students per administrative position	10	29	67
Plant operations	Cost per square foot	\$12.78	\$6.80	\$6.09
	Square footage per student	467	370	153
Food service	Cost per meal equivalent	\$8.11	\$5.66	\$2.79
Transportation	Cost per mile	\$2.43	\$1.55	\$3.66
	Cost per rider	\$748	\$1,620	\$1,071

Per pupil spending

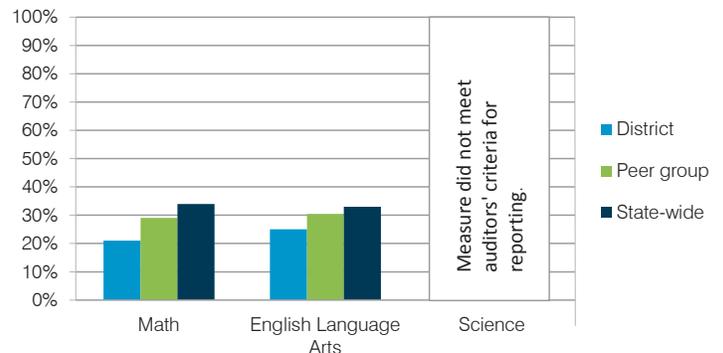
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,053	\$ 11,841	\$ 8,258	\$ 4,105
Administration	5,215	5,208	3,013	780
Plant operations	4,526	5,969	2,390	930
Food service	1,459	1,958	967	417
Transportation	1,206	917	1,127	371
Student support	532	4	664	613
Instruction support	79	1,083	572	442
Total operational	\$ 21,070	\$ 26,980	\$ 16,991	\$ 7,658
Land and buildings	\$ 478	\$ 392	\$ 961	\$ 641
Equipment	1,181	76	582	383
Interest	0	4	40	225
Other	0	0	90	150
Total nonoperational	\$ 1,659	\$ 472	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 22,729	\$ 27,452	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	19%	19%	23%
Students per teacher	5.7	12.5	18.6
Average teacher salary	\$33,223	\$42,845	\$46,008
Average years of teacher experience	12.0	12.2	11.0
Percentage of teachers in first 3 years	0%	13%	20%

Students who met state standards



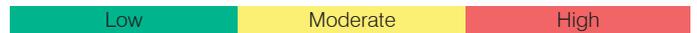
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,524	\$ 2,471	\$ 2,858	\$ 1,299
State	3,107	1,891	4,521	3,517
Local	17,992	21,578	13,591	4,248
Total revenues per pupil	\$22,623	\$25,940	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,984	\$ 6,996	\$ 9,139	\$ 5,303
Grants	3,750	3,271	3,089	1,167
Donations and tax credits	10	84	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	12,804	15,224	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Bouse ESD—page 2

Classroom dollar percentage

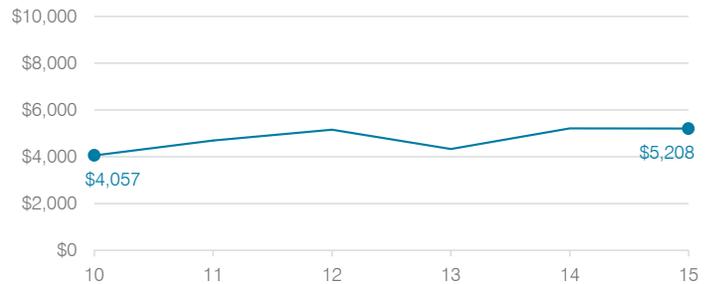
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	59.8	58.9	48.2	49.1	49.6	50.5	54.4	54.7	51.0	48.1	42.2	46.9	42.2	38.2	43.9

OPERATIONAL TRENDS Fiscal years as indicated

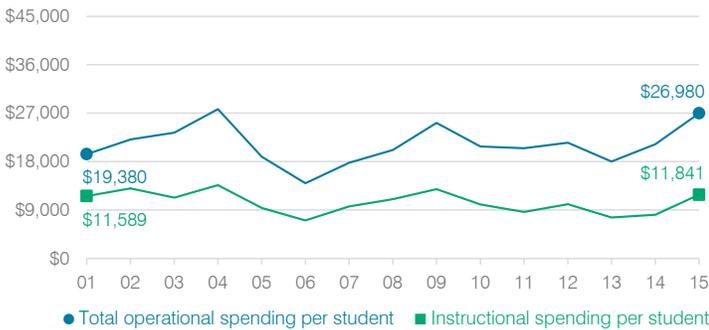
5-year spending trend (2010 through 2015)

Student enrollment decreased by 33 percent, which contributed to the 30 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 48.1 to 43.9 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

Administrative cost per student



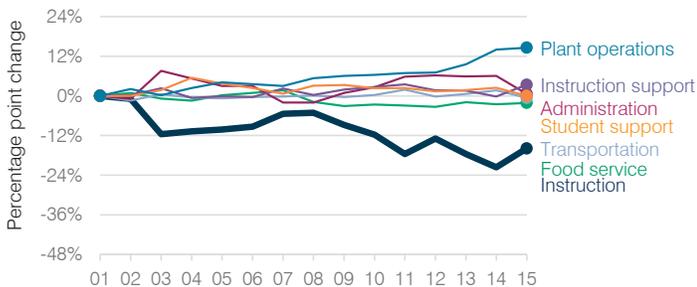
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



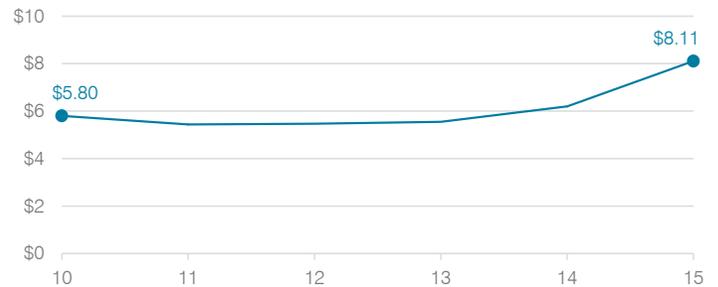
Plant cost per square foot and square footage per student



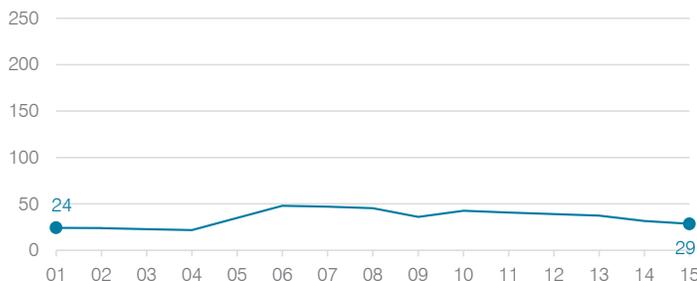
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



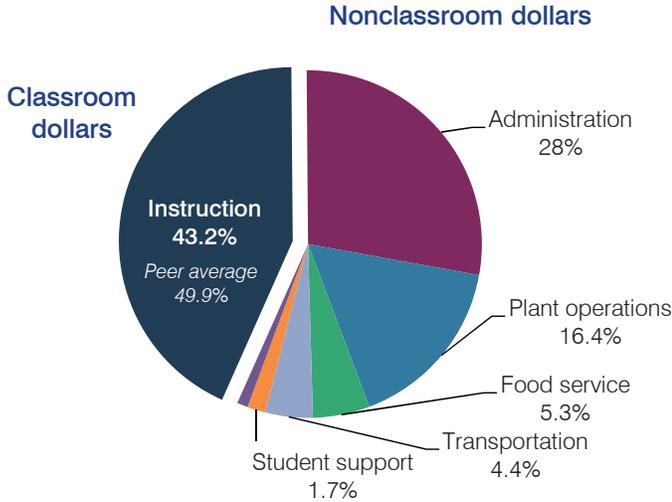
Bowie Unified School District

Cochise County
 Efficiency peer groups 11 and T-11, Achievement peer group 4
 Legislative district(s): 14

District size, location: Very small, Rural
 Students attending: 37
 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	\$8,488	\$3,013	\$780
	Students per administrative position	10	29	67
Plant operations	Cost per square foot	\$4.00	\$6.80	\$6.09
	Square footage per student	1,248	370	153
Food service	Cost per meal equivalent	\$11.89	\$5.66	\$2.79
Transportation	Cost per mile	\$0.85	\$1.55	\$3.66
	Cost per rider	\$2,737	\$1,620	\$1,071

Per pupil spending

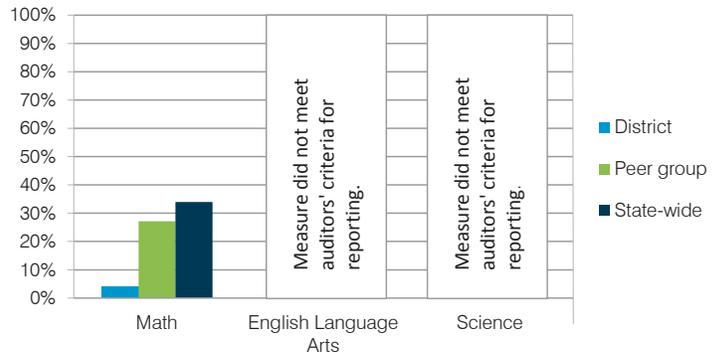
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,960	\$ 13,097	\$ 8,258	\$ 4,105
Administration	6,617	8,488	3,013	780
Plant operations	3,502	4,994	2,390	930
Food service	1,200	1,608	967	417
Transportation	1,268	1,345	1,127	371
Student support	303	519	664	613
Instruction support	281	292	572	442
Total operational	\$ 24,131	\$ 30,343	\$ 16,991	\$ 7,658
Land and buildings	\$ 416	\$ 2,443	\$ 961	\$ 641
Equipment	1,264	1,647	582	383
Interest	0	0	40	225
Other	434	326	90	150
Total nonoperational	\$ 2,114	\$ 4,416	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 26,245	\$ 34,759	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	88%	76%
Poverty rate (2014)	17%	16%	23%
Students per teacher	6.1	16.1	18.6
Average teacher salary	\$36,989	\$42,544	\$46,008
Average years of teacher experience	12.7	10.5	11.0
Percentage of teachers in first 3 years	0%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,159	\$ 1,945	\$ 2,858	\$ 1,299
State	3,670	4,559	4,521	3,517
Local	23,338	32,622	13,591	4,248
Total revenues per pupil	\$29,167	\$39,126	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,193	\$ 11,193	\$ 9,139	\$ 5,303
Grants	2,161	3,580	3,089	1,167
Donations and tax credits	122	109	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	10,311	20,507	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Bowie USD—page 2

Classroom dollar percentage

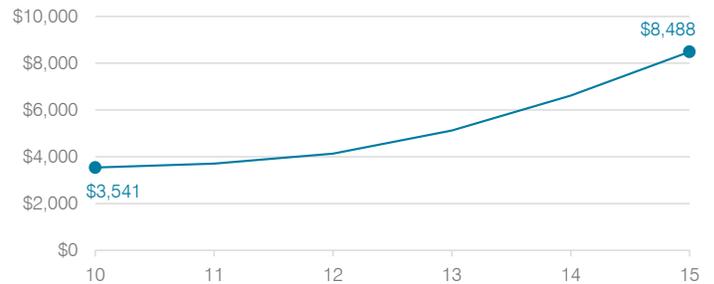
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.8	56.9	60.3	57.1	57.5	60.7	56.4	53.7	51.1	53.8	52.1	54.9	50.9	45.4	43.2

OPERATIONAL TRENDS Fiscal years as indicated

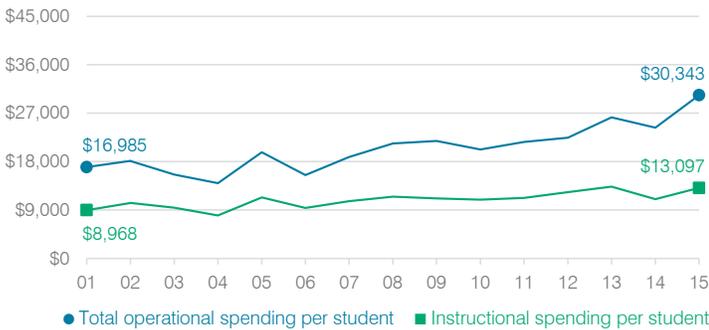
5-year spending trend (2010 through 2015)

Student enrollment decreased by 57 percent, which contributed to the 50 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.8 to 43.2 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

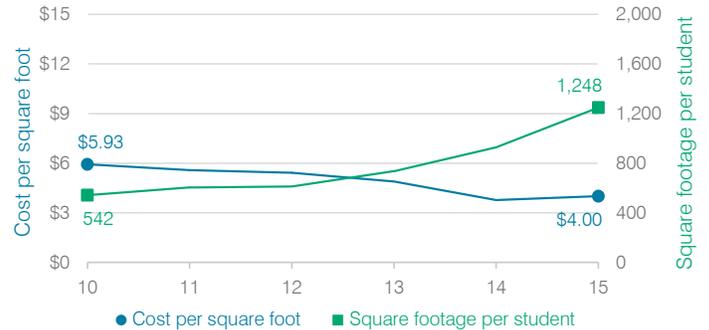
Administrative cost per student



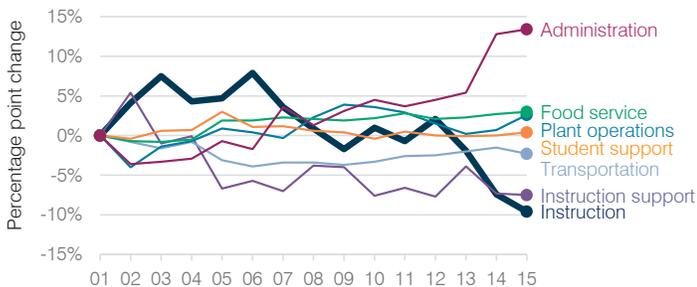
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



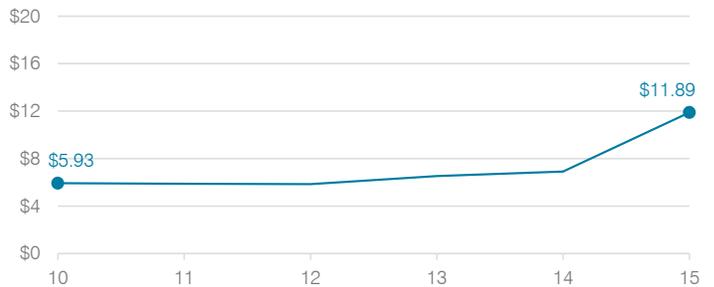
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



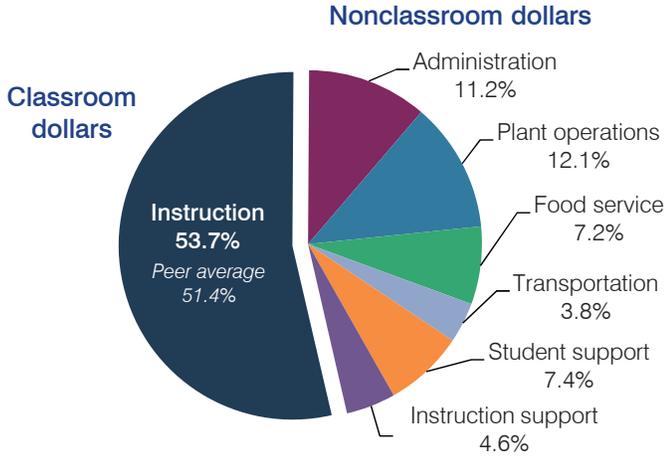
Buckeye Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-2, Achievement peer group 13
 Legislative district(s): 4 and 13

District size, location: Medium-large, Suburb
 Students attending: 4,716
 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	\$725	\$918	\$780
	Students per administrative position	96	70	67
Plant operations	Cost per square foot	\$7.00	\$6.18	\$6.09
	Square footage per student	111	140	153
Food service	Cost per meal equivalent	\$2.70	\$2.61	\$2.79
Transportation	Cost per mile	\$3.71	\$4.87	\$3.66
	Cost per rider	\$733	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

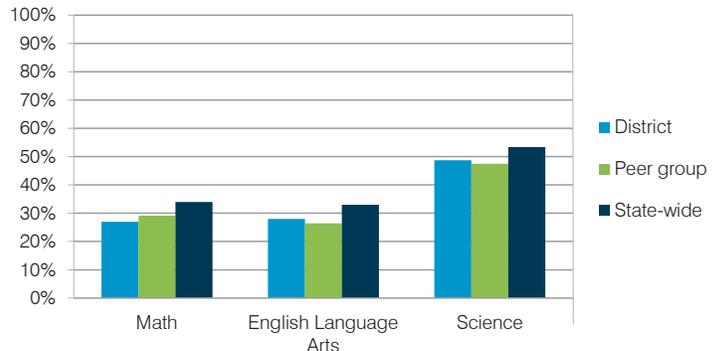
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,424	\$ 3,453	\$ 3,933	\$ 4,105
Administration	628	725	918	780
Plant operations	736	780	851	930
Food service	455	461	592	417
Transportation	236	242	295	371
Student support	461	476	564	613
Instruction support	386	298	484	442
Total operational	\$ 6,326	\$ 6,435	\$ 7,637	\$ 7,658
Land and buildings	\$ 134	\$ 48	\$ 1,094	\$ 641
Equipment	202	227	412	383
Interest	157	149	239	225
Other	62	98	136	150
Total nonoperational	\$ 555	\$ 522	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 6,881	\$ 6,957	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	24%	25%	23%
Students per teacher	19.4	19.6	18.6
Average teacher salary	\$38,586	\$41,292	\$46,008
Average years of teacher experience	7.2	7.7	11.0
Percentage of teachers in first 3 years	33%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 929	\$ 886	\$ 1,698	\$ 1,299
State	4,072	4,205	3,607	3,517
Local	2,479	2,528	4,048	4,248
Total revenues per pupil	\$ 7,480	\$ 7,619	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,939	\$ 4,807	\$ 4,908	\$ 5,303
Grants	958	926	1,782	1,167
Donations and tax credits	24	22	46	78
Select revenues from less common sources				
Desegregation	\$ 350	\$ 341	4 of 19	
Small school adjustment	0	0	0 of 19	
Federal impact aid	0	0	0 of 19	
Voter-approved levy increases	763	805	19 of 19	

Buckeye ESD—page 2

Classroom dollar percentage

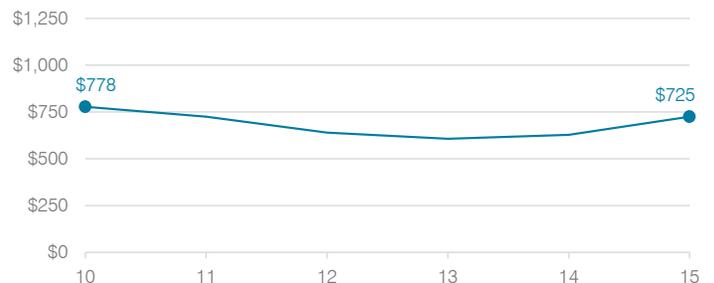
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.9	58.6	60.1	57.9	61.4	60.3	63.0	60.8	54.9	55.4	56.6	52.0	53.3	54.1	53.7

OPERATIONAL TRENDS Fiscal years as indicated

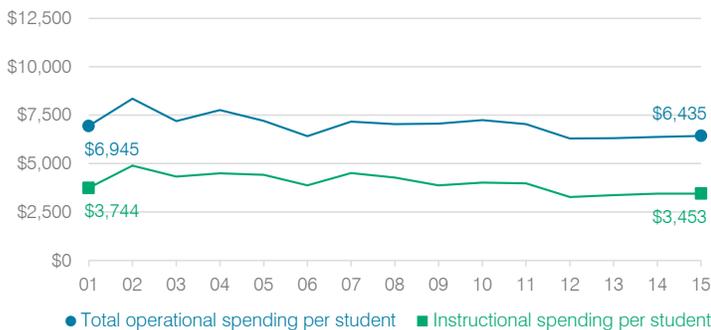
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.4 to 53.7 percent. As a percentage of total operational spending, plant operations and food service increased, while most other nonclassroom areas varied year to year.

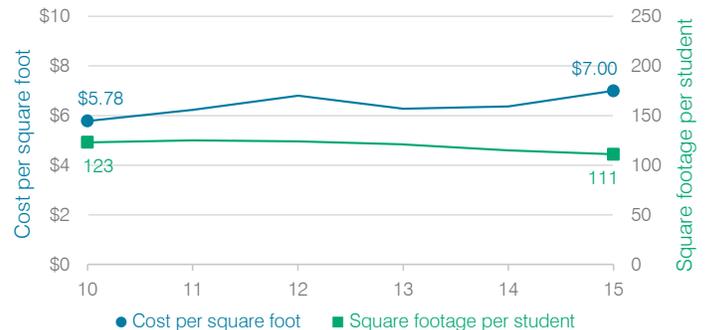
Administrative cost per student



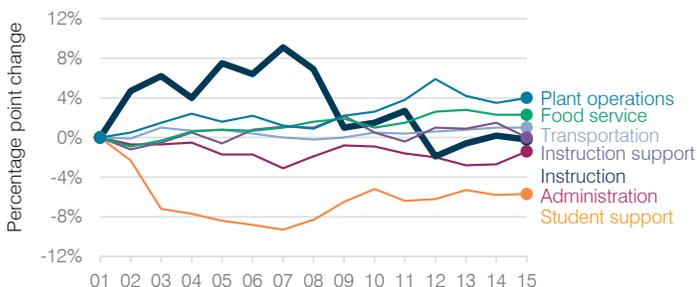
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



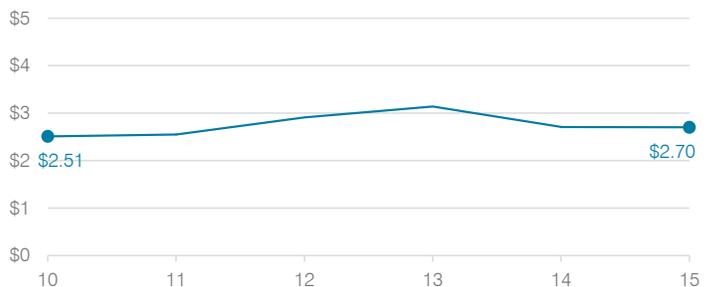
Plant cost per square foot and square footage per student



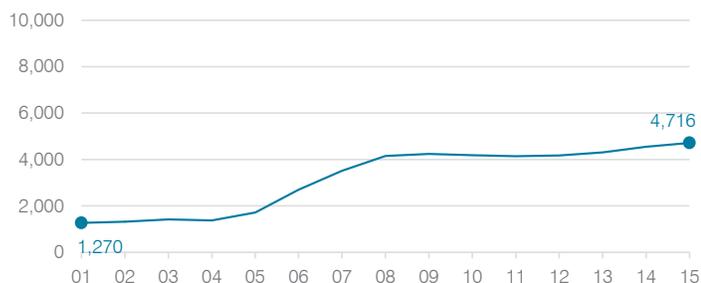
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



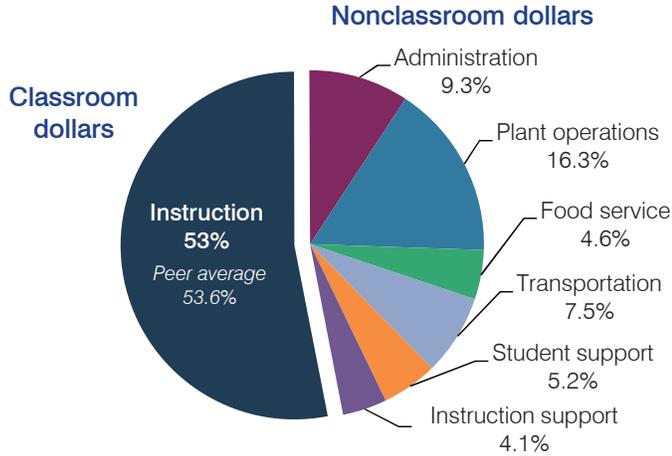
Buckeye Union High School District

Maricopa County
 Efficiency peer groups 3 and T-5, Achievement peer group 8
 Legislative district(s): 4 and 13

District size, location: Medium-large, Suburb
 Students attending: 4,002
 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	\$715	\$780	\$780
	Students per administrative position	69	68	67
Plant operations	Cost per square foot	\$6.75	\$5.87	\$6.09
	Square footage per student	185	160	153
Food service	Cost per meal equivalent	\$2.90	\$2.92	\$2.79
Transportation	Cost per mile	\$2.88	\$3.48	\$3.66
	Cost per rider	\$1,300	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

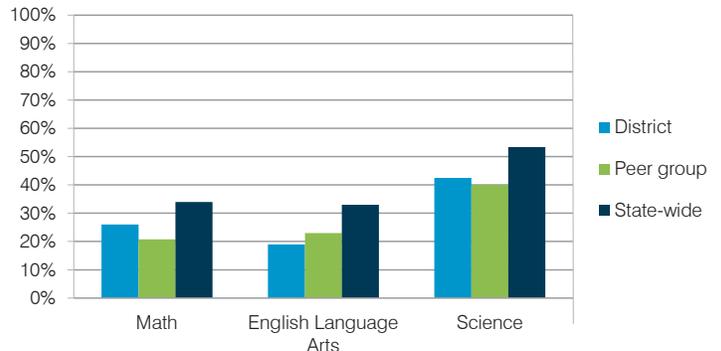
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,927	\$ 4,079	\$ 3,812	\$ 4,105
Administration	716	715	780	780
Plant operations	1,366	1,252	928	930
Food service	323	356	322	417
Transportation	537	573	412	371
Student support	386	400	553	613
Instruction support	300	321	304	442
Total operational	\$ 7,555	\$ 7,696	\$ 7,111	\$ 7,658
Land and buildings	\$ 764	\$ 1,942	\$ 676	\$ 641
Equipment	286	3,064	499	383
Interest	571	502	225	225
Other	56	59	145	150
Total nonoperational	\$ 1,677	\$ 5,567	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 9,232	\$ 13,263	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	87%	81%	76%
Poverty rate (2014)	17%	18%	23%
Students per teacher	22.6	21.9	18.6
Average teacher salary	\$47,734	\$47,507	\$46,008
Average years of teacher experience	10.1	10.1	11.0
Percentage of teachers in first 3 years	16%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	1.9%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 619	\$ 729	\$ 771	\$ 1,299
State	3,895	3,547	2,873	3,517
Local	6,793	6,346	4,889	4,248
Total revenues per pupil	\$ 11,307	\$ 10,622	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,201	\$ 6,691	\$ 5,412	\$ 5,303
Grants	661	767	798	1,167
Donations and tax credits	92	97	127	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	0	0	3 of 15	
Voter-approved levy increases	1,881	1,998	14 of 15	

Buckeye UHSD—page 2

Classroom dollar percentage

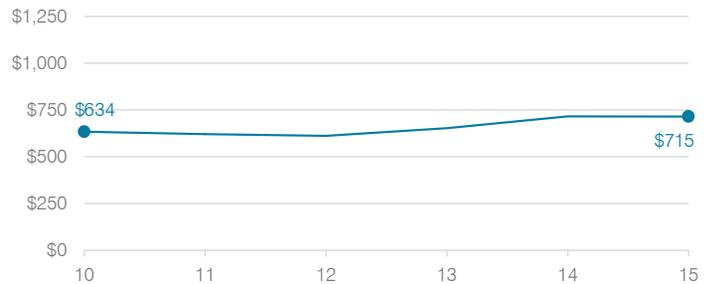
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	48.3	51.2	52.1	54.2	52.1	51.7	55.6	55.5	56.8	53.8	53.5	53.3	51.9	52.0	53.0

OPERATIONAL TRENDS Fiscal years as indicated

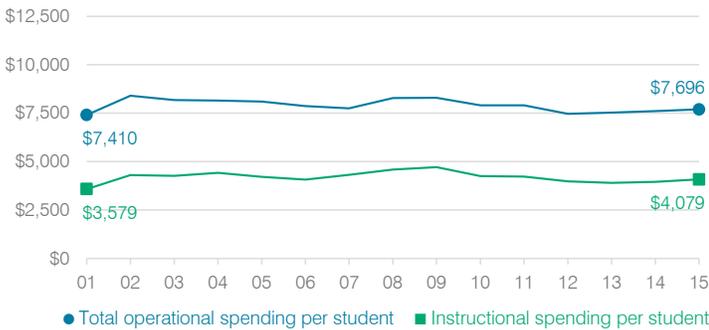
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.8 to 53 percent. Overall, as a percentage of total operational spending, administration, plant operations, and transportation increased slightly. Instruction support decreased and other nonclassroom areas remained stable.

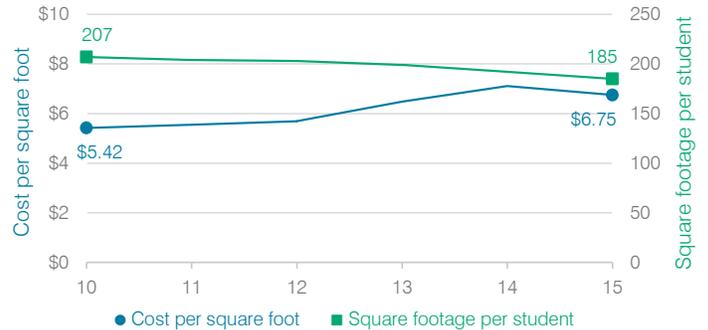
Administrative cost per student



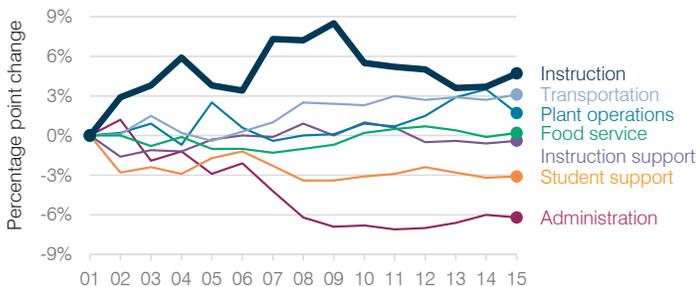
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



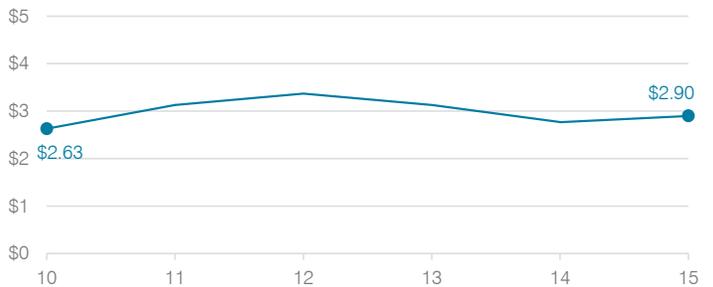
Plant cost per square foot and square footage per student



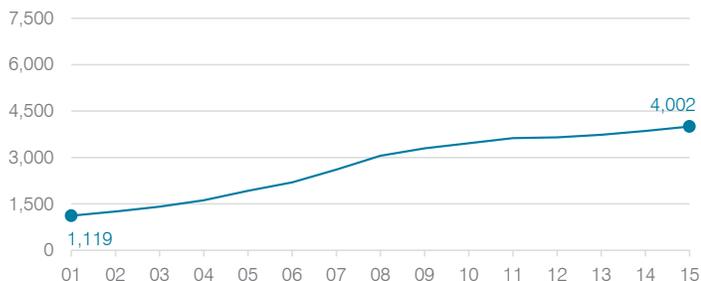
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



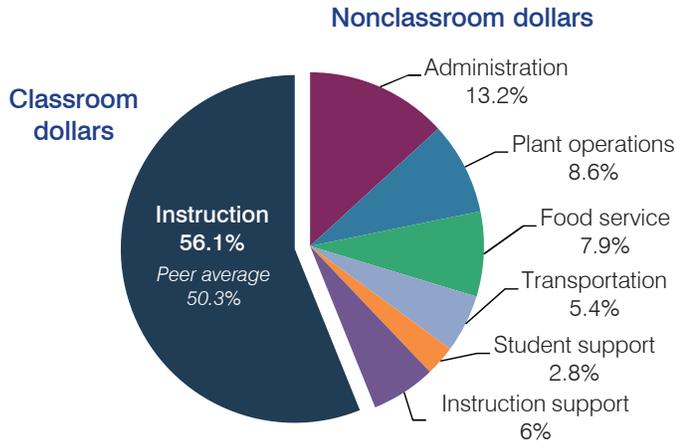
Bullhead City Elementary School District

Mohave County
 Efficiency peer groups 9 and T-6, Achievement peer group 20
 Legislative district(s): 5

District size, location: Medium-large, Town
 Students attending: 2,758
 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	\$954	\$1,036	\$780
	Students per administrative position	76	59	67
Plant operations	Cost per square foot	\$4.51	\$6.51	\$6.09
	Square footage per student	137	143	153
Food service	Cost per meal equivalent	\$2.64	\$2.81	\$2.79
Transportation	Cost per mile	\$4.07	\$3.69	\$3.66
	Cost per rider	\$354	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

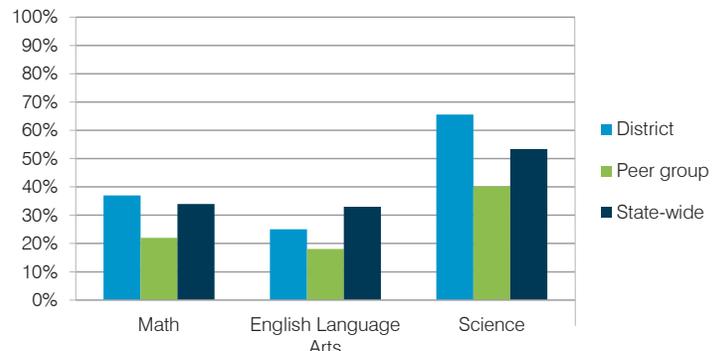
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,933	\$ 4,034	\$ 4,035	\$ 4,105
Administration	904	954	1,036	780
Plant operations	743	617	919	930
Food service	564	570	586	417
Transportation	375	390	505	371
Student support	159	200	482	613
Instruction support	406	432	501	442
Total operational	\$ 7,084	\$ 7,197	\$ 8,064	\$ 7,658
Land and buildings	\$ 106	\$ 369	\$ 300	\$ 641
Equipment	86	69	423	383
Interest	0	15	86	225
Other	6	79	113	150
Total nonoperational	\$ 198	\$ 532	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,282	\$ 7,729	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	38%	39%	23%
Students per teacher	15.9	14.2	18.6
Average teacher salary	\$39,501	\$43,639	\$46,008
Average years of teacher experience	8.1	10.7	11.0
Percentage of teachers in first 3 years	31%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,875	\$ 1,879	\$ 1,856	\$ 1,299
State	3,289	3,328	4,465	3,517
Local	2,715	2,837	2,510	4,248
Total revenues per pupil	\$ 7,879	\$ 8,044	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,353	\$ 5,123	\$ 5,536	\$ 5,303
Grants	2,008	2,187	2,013	1,167
Donations and tax credits	15	25	65	78
Select revenues from less common sources				
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	6	0	8 of 10	

Bullhead City ESD—page 2

Classroom dollar percentage

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

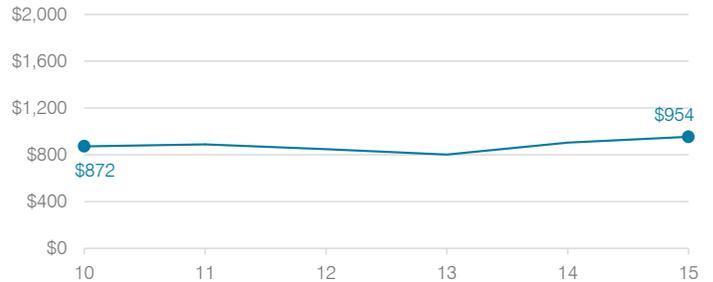
OPERATIONAL TRENDS

Fiscal years as indicated

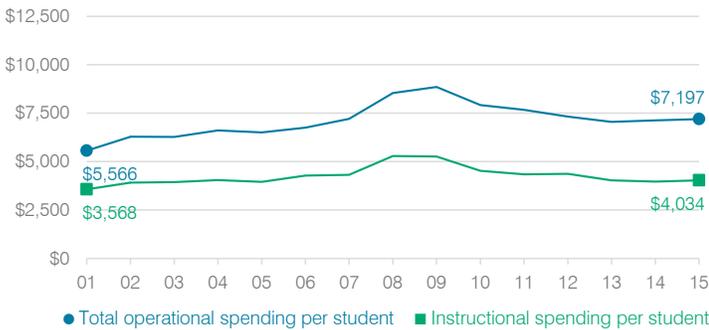
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57 to 56.1 percent. As a percentage of total operational spending, administration, food service, and transportation increased, while instruction support decreased substantially and plant operations decreased slightly.

Administrative cost per student



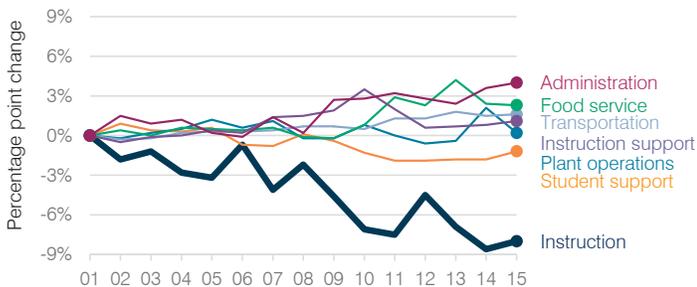
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



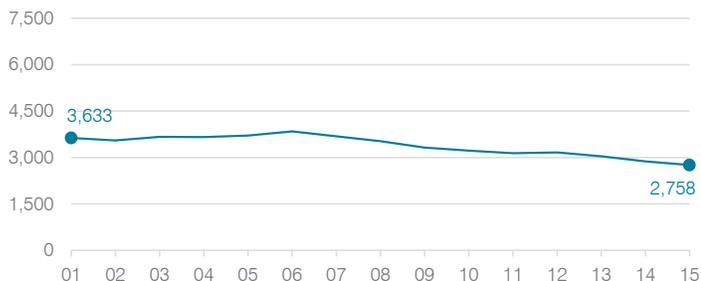
Changes in operational spending percentages



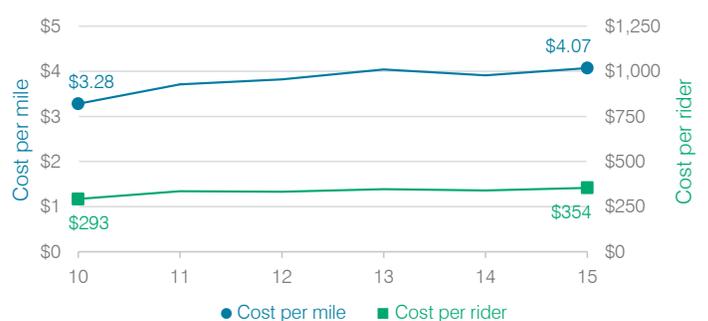
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Camp Verde Unified School District

Yavapai County

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

Legislative district(s): 1 and 6

District size, location:

Medium, Rural

Students attending:

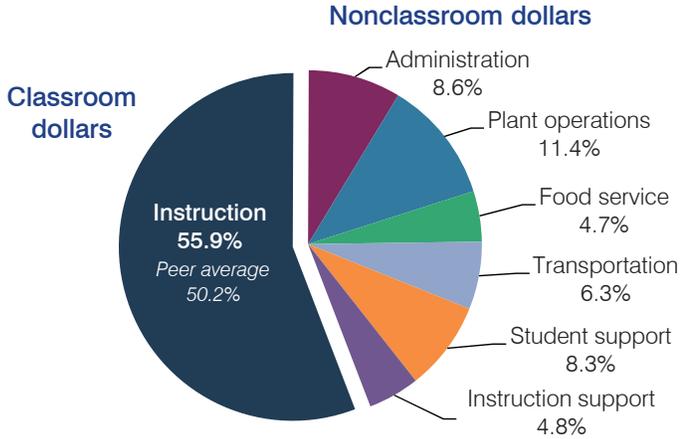
1,430

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	\$631	\$1,075	\$780
	Students per administrative position	55	58	67
Plant operations	Cost per square foot	\$5.30	\$4.90	\$6.09
	Square footage per student	159	258	153
Food service	Cost per meal equivalent	\$2.82	\$3.39	\$2.79
Transportation	Cost per mile	\$2.28	\$2.13	\$3.66
	Cost per rider	\$924	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

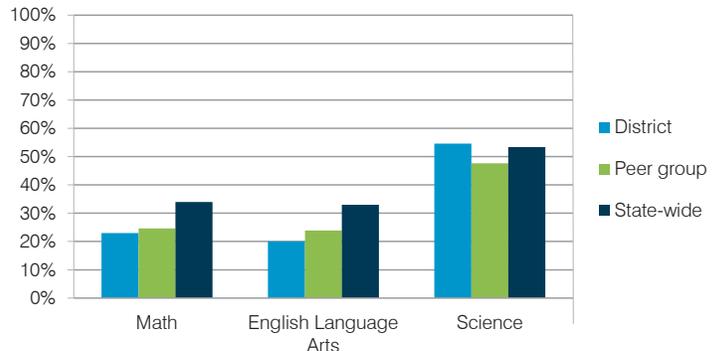
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,150	\$ 4,107	\$ 4,428	\$ 4,105
Administration	616	631	1,075	780
Plant operations	753	841	1,203	930
Food service	336	344	428	417
Transportation	492	465	498	371
Student support	598	609	623	613
Instruction support	276	349	353	442
Total operational	\$ 7,221	\$ 7,346	\$ 8,608	\$ 7,658
Land and buildings	\$ 167	\$ 627	\$ 504	\$ 641
Equipment	362	524	492	383
Interest	83	84	248	225
Other	2	5	57	150
Total nonoperational	\$ 614	\$ 1,240	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 7,835	\$ 8,586	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	93%	81%	76%
Poverty rate (2014)	27%	24%	23%
Students per teacher	17.0	16.7	18.6
Average teacher salary	\$43,430	\$43,855	\$46,008
Average years of teacher experience	8.8	12.3	11.0
Percentage of teachers in first 3 years	27%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,181	\$ 1,411	\$ 3,790	\$ 1,299
State	3,221	3,837	3,700	3,517
Local	3,238	3,126	4,105	4,248
Total revenues per pupil	\$ 7,640	\$ 8,374	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,398	\$ 5,157	\$ 5,693	\$ 5,303
Grants	1,118	1,792	1,675	1,167
Donations and tax credits	63	69	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	119	195	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Camp Verde USD—page 2

Classroom dollar percentage

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

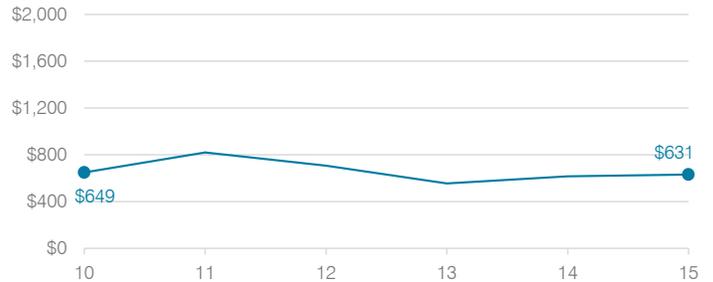
OPERATIONAL TRENDS

Fiscal years as indicated

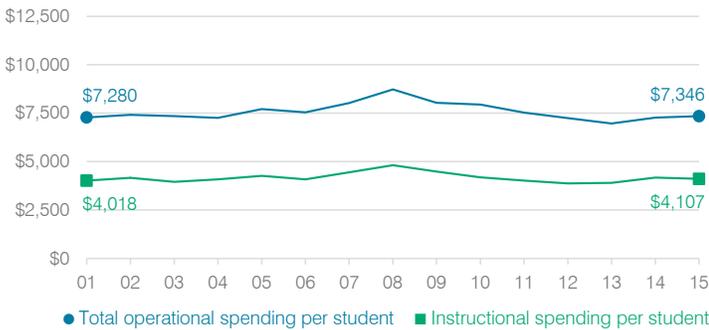
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52.6 to 55.9 percent. As a percentage of total operational spending, plant operations decreased substantially and student support decreased, while instruction support increased slightly. Other nonclassroom areas varied year to year.

Administrative cost per student



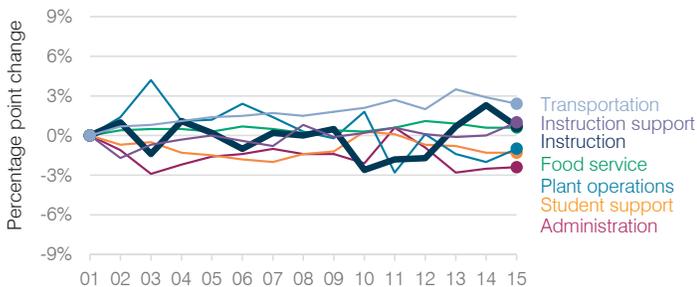
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



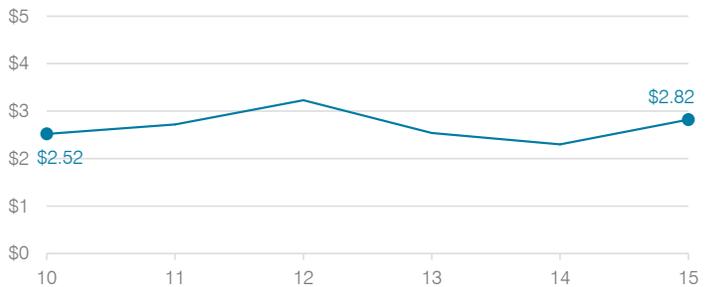
Plant cost per square foot and square footage per student



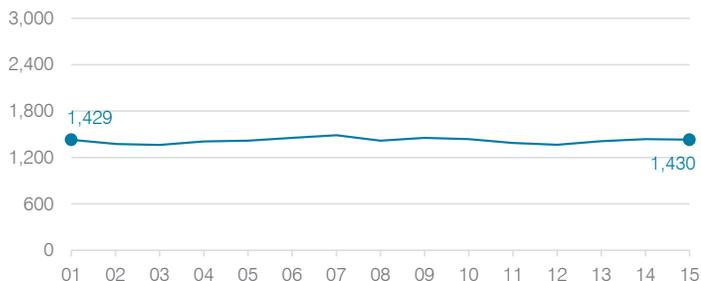
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Canon Elementary School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

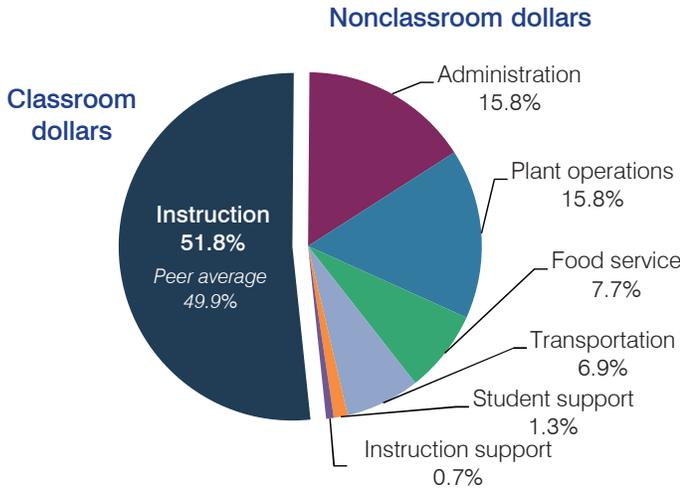
102

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	\$2,197	\$3,013	\$780
	Students per administrative position	25	29	67
Plant operations	Cost per square foot	\$5.89	\$6.80	\$6.09
	Square footage per student	375	370	153
Food service	Cost per meal equivalent	\$4.42	\$5.66	\$2.79
Transportation	Cost per mile	\$2.12	\$1.55	\$3.66
	Cost per rider	\$620	\$1,620	\$1,071

Per pupil spending

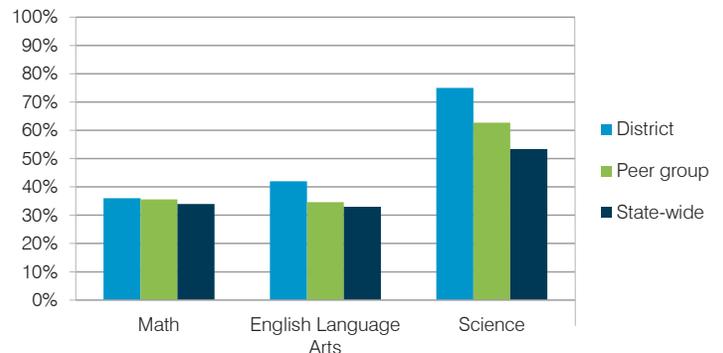
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,018	\$ 7,232	\$ 8,258	\$ 4,105
Administration	1,977	2,197	3,013	780
Plant operations	1,175	2,210	2,390	930
Food service	1,045	1,074	967	417
Transportation	1,085	968	1,127	371
Student support	298	185	664	613
Instruction support	18	97	572	442
Total operational	\$ 11,616	\$ 13,963	\$ 16,991	\$ 7,658
Land and buildings	\$ 326	\$ 726	\$ 961	\$ 641
Equipment	402	1,915	582	383
Interest	18	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 746	\$ 2,641	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 12,362	\$ 16,604	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	23%	25%	23%
Students per teacher	10.2	12.5	18.6
Average teacher salary	\$50,193	\$46,197	\$46,008
Average years of teacher experience	10.0	11.8	11.0
Percentage of teachers in first 3 years	12%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.0%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,779	\$ 2,576	\$ 2,858	\$ 1,299
State	5,439	7,045	4,521	3,517
Local	4,948	5,912	13,591	4,248
Total revenues per pupil	\$12,166	\$15,533	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,911	\$ 9,933	\$ 9,139	\$ 5,303
Grants	1,784	3,305	3,089	1,167
Donations and tax credits	31	106	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Canon ESD—page 2

Classroom dollar percentage

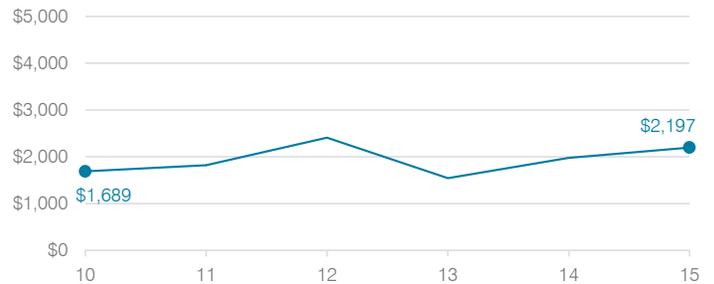
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	47.9	48.8	48.5	49.5	48.1	50.5	51.3	47.4	51.7	50.1	53.3	47.1	52.0	51.8	51.8

OPERATIONAL TRENDS Fiscal years as indicated

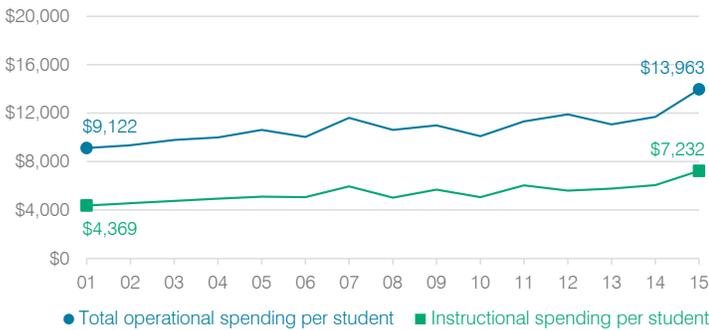
5-year spending trend (2010 through 2015)

Student enrollment decreased by 46 percent, which contributed to the 38 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 50.1 to 51.8 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



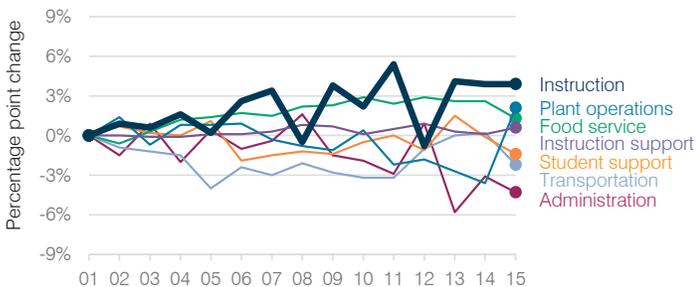
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



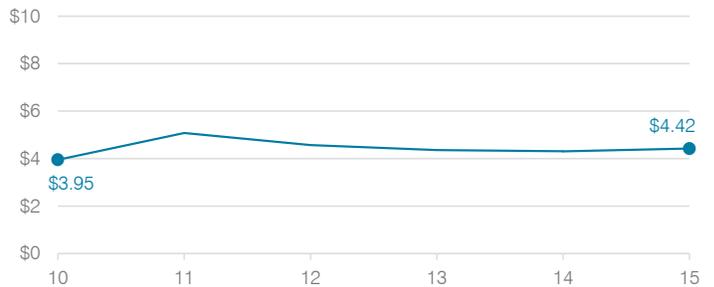
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cartwright Elementary School District

Maricopa County

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

Legislative district(s): 19 and 29

District size, location:

Students attending:

Number of schools:

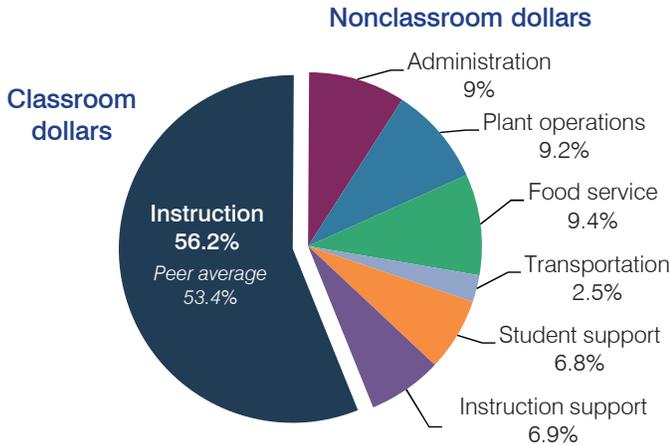
Large, City

17,908

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	\$627	\$709	\$780
	Students per administrative position	87	78	67
Plant operations	Cost per square foot	\$5.54	\$5.82	\$6.09
	Square footage per student	116	128	153
Food service	Cost per meal equivalent	\$2.54	\$2.62	\$2.79
Transportation	Cost per mile	\$5.59	\$4.87	\$3.66
	Cost per rider	\$847	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

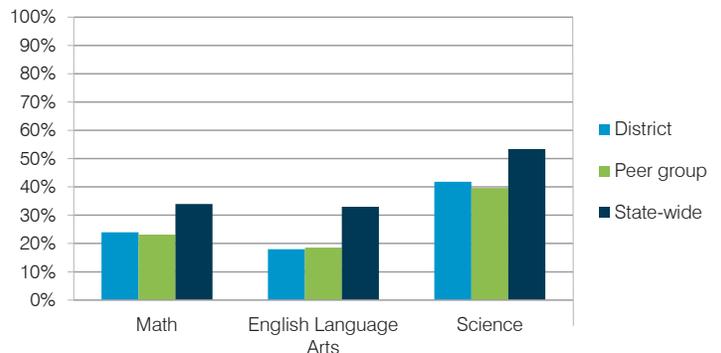
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,011	\$ 3,936	\$ 3,943	\$ 4,105
Administration	677	627	709	780
Plant operations	613	644	738	930
Food service	633	654	539	417
Transportation	188	177	301	371
Student support	454	476	564	613
Instruction support	484	484	470	442
Total operational	\$ 7,060	\$ 6,998	\$ 7,264	\$ 7,658
Land and buildings	\$ 622	\$ 375	\$ 643	\$ 641
Equipment	121	306	432	383
Interest	61	75	179	225
Other	5	6	188	150
Total nonoperational	\$ 809	\$ 762	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 7,869	\$ 7,760	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	45%	50%	23%
Students per teacher	21.7	18.5	18.6
Average teacher salary	\$54,489	\$49,020	\$46,008
Average years of teacher experience	9.1	9.0	11.0
Percentage of teachers in first 3 years	30%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.8%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,513	\$ 1,494	\$ 1,468	\$ 1,299
State	4,396	4,424	3,973	3,517
Local	1,586	1,747	3,380	4,248
Total revenues per pupil	\$ 7,495	\$ 7,665	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,872	\$ 4,658	\$ 4,915	\$ 5,303
Grants	1,541	1,527	1,502	1,167
Donations and tax credits	12	18	42	78
Select revenues from less common sources				
Desegregation	\$ 259	\$ 258	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	776	794	10 of 10	

Cartwright ESD—page 2

Classroom dollar percentage

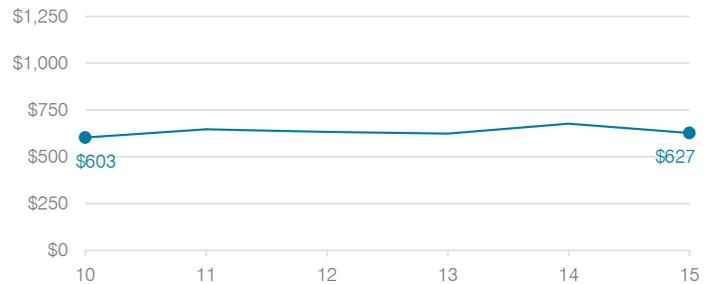
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	66.4	63.3	62.0	60.7	61.6	61.3	62.2	61.6	61.1	60.0	58.9	56.8	56.5	56.8	56.2

OPERATIONAL TRENDS Fiscal years as indicated

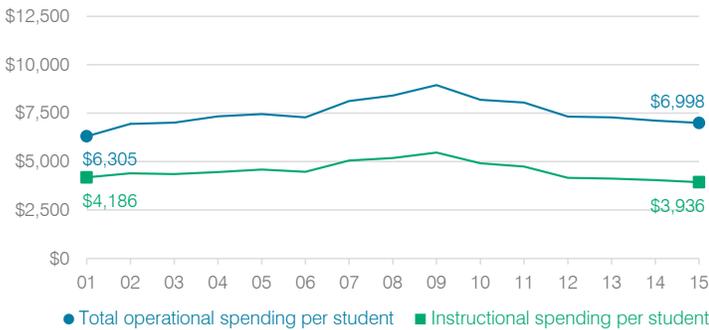
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom decreased from 60 to 56.2 percent. As a percentage of total operational spending, food service increased substantially and administration increased, while instruction support decreased. Other nonclassroom areas remained fairly stable.

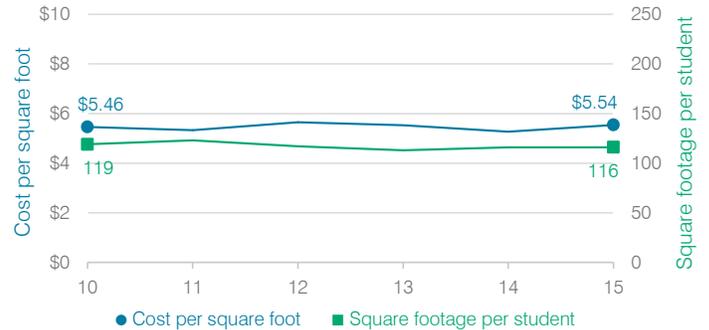
Administrative cost per student



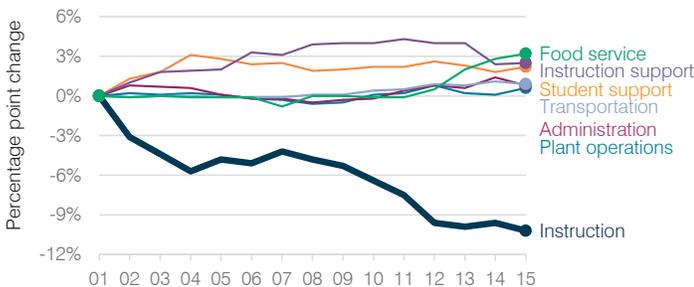
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



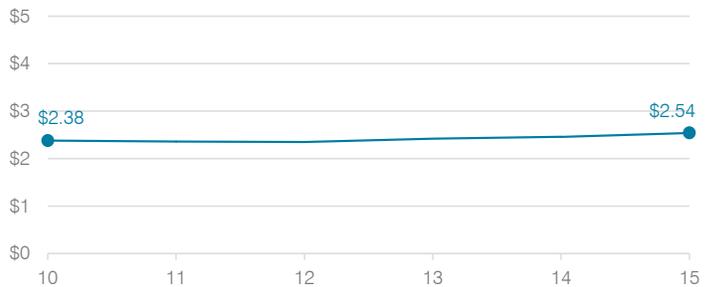
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



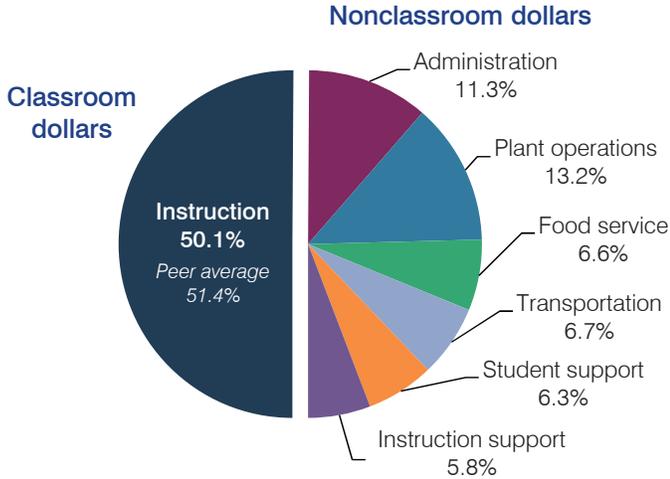
Casa Grande Elementary School District

Pinal County
 Efficiency peer groups 8 and T-4, Achievement peer group 13
 Legislative district(s): 8 and 11

District size, location: Medium-large, Suburb
 Students attending: 6,642
 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	\$841	\$918	\$780
	Students per administrative position	68	70	67
Plant operations	Cost per square foot	\$7.25	\$6.18	\$6.09
	Square footage per student	135	140	153
Food service	Cost per meal equivalent	\$2.75	\$2.61	\$2.79
Transportation	Cost per mile	\$3.72	\$3.61	\$3.66
	Cost per rider	\$1,001	\$1,124	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

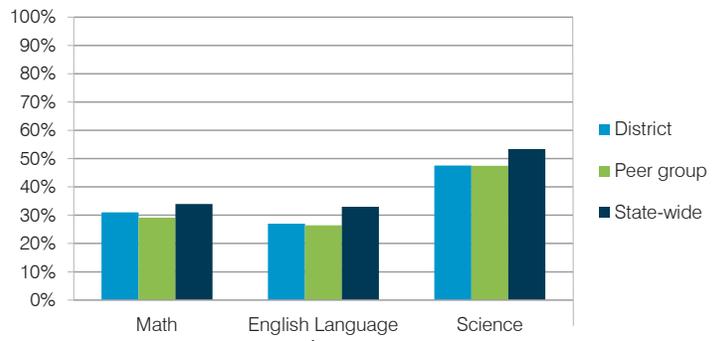
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,589	\$ 3,719	\$ 3,933	\$ 4,105
Administration	880	841	918	780
Plant operations	955	978	851	930
Food service	468	489	592	417
Transportation	509	494	295	371
Student support	463	467	564	613
Instruction support	443	436	484	442
Total operational	\$ 7,307	\$ 7,424	\$ 7,637	\$ 7,658
Land and buildings	\$ 63	\$ 109	\$ 1,094	\$ 641
Equipment	82	187	412	383
Interest	67	54	239	225
Other	76	64	136	150
Total nonoperational	\$ 288	\$ 414	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 7,595	\$ 7,838	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	26%	25%	23%
Students per teacher	19.2	19.6	18.6
Average teacher salary	\$42,579	\$41,292	\$46,008
Average years of teacher experience	9.2	7.7	11.0
Percentage of teachers in first 3 years	27%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: Low

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,113	\$ 1,256	\$ 1,698	\$ 1,299
State	4,248	4,224	3,607	3,517
Local	2,883	2,657	4,048	4,248
Total revenues per pupil	\$ 8,244	\$ 8,137	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,519	\$ 5,215	\$ 4,908	\$ 5,303
Grants	1,134	1,284	1,782	1,167
Donations and tax credits	25	23	46	78
Select revenues from less common sources				
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	997	866	19 of 19	

Casa Grande ESD—page 2

Classroom dollar percentage

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

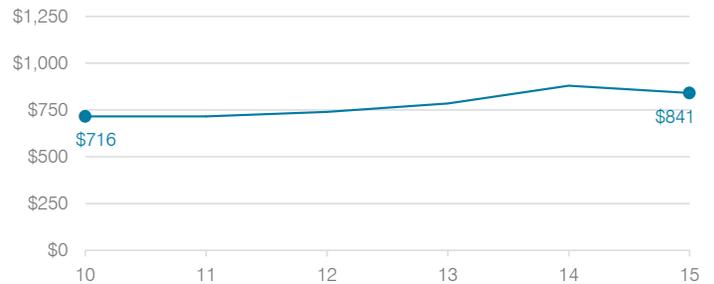
OPERATIONAL TRENDS

Fiscal years as indicated

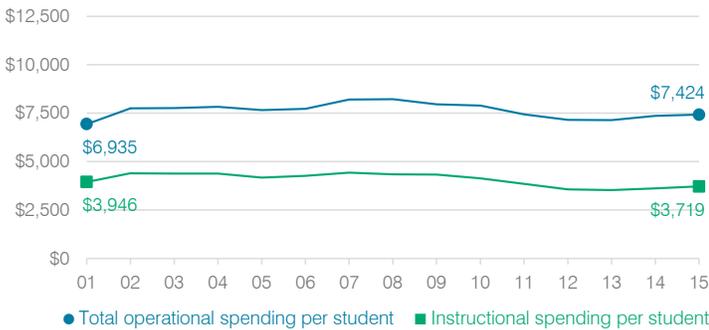
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased from 52.4 to 50.1 percent. As a percentage of total operational spending, administration and food service increased, while most other nonclassroom areas remained stable.

Administrative cost per student



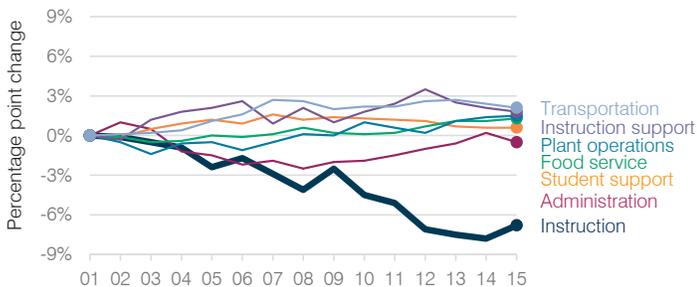
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



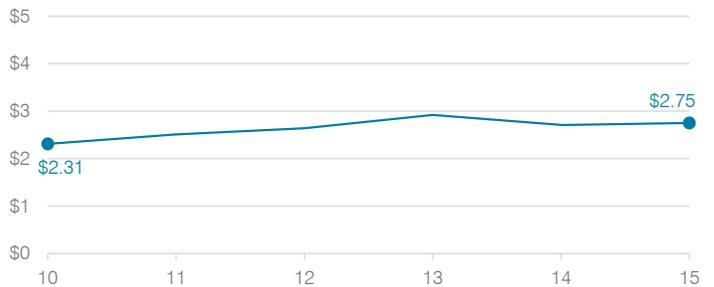
Plant cost per square foot and square footage per student



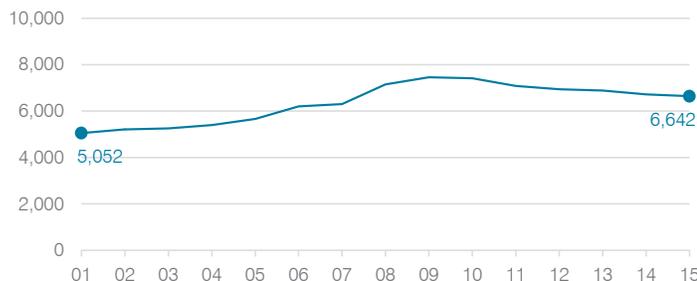
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



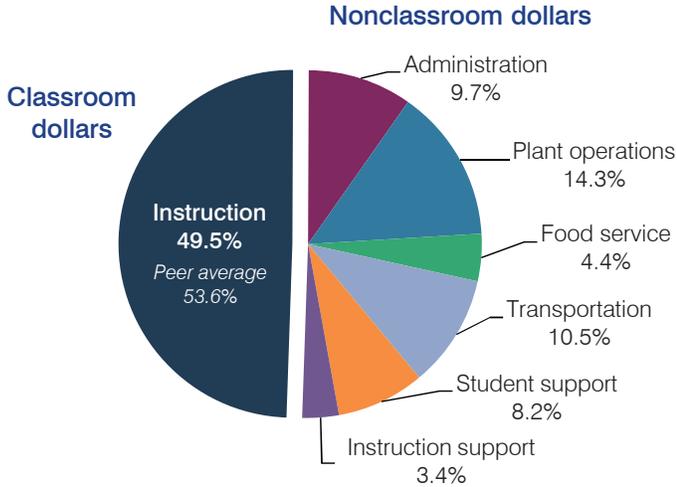
Casa Grande Union High School District

Pinal County
 Efficiency peer groups 3 and T-5, Achievement peer group 8
 Legislative district(s): 4, 8, and 11

District size, location: Medium-large, Suburb
 Students attending: 3,729
 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	\$774	\$780	\$780
	Students per administrative position	68	68	67
Plant operations	Cost per square foot	\$7.02	\$5.87	\$6.09
	Square footage per student	162	160	153
Food service	Cost per meal equivalent	\$3.11	\$2.92	\$2.79
Transportation	Cost per mile	\$3.15	\$3.48	\$3.66
	Cost per rider	\$1,024	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

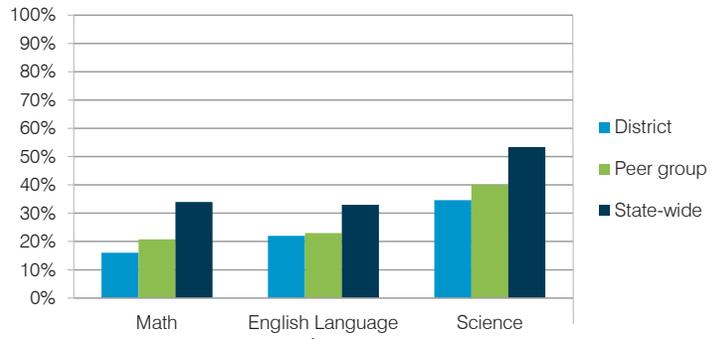
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,526	\$ 3,934	\$ 3,812	\$ 4,105
Administration	786	774	780	780
Plant operations	1,122	1,136	928	930
Food service	355	348	322	417
Transportation	886	835	412	371
Student support	676	652	553	613
Instruction support	310	271	304	442
Total operational	\$ 7,661	\$ 7,950	\$ 7,111	\$ 7,658
Land and buildings	\$ 28	\$ 298	\$ 676	\$ 641
Equipment	202	352	499	383
Interest	366	261	225	225
Other	3	0	145	150
Total nonoperational	\$ 599	\$ 911	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 8,260	\$ 8,861	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	71%	81%	76%
Poverty rate (2014)	22%	18%	23%
Students per teacher	20.4	21.9	18.6
Average teacher salary	\$41,674	\$47,507	\$46,008
Average years of teacher experience	10.9	10.1	11.0
Percentage of teachers in first 3 years	18%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 830	\$ 1,319	\$ 771	\$ 1,299
State	3,332	3,695	2,873	3,517
Local	4,618	4,542	4,889	4,248
Total revenues per pupil	\$ 8,780	\$ 9,556	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,971	\$ 6,055	\$ 5,412	\$ 5,303
Grants	880	1,336	798	1,167
Donations and tax credits	7	10	127	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	32	38	3 of 15	
Voter-approved levy increases	1,255	1,317	14 of 15	

Casa Grande UHSD—page 2

Classroom dollar percentage

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

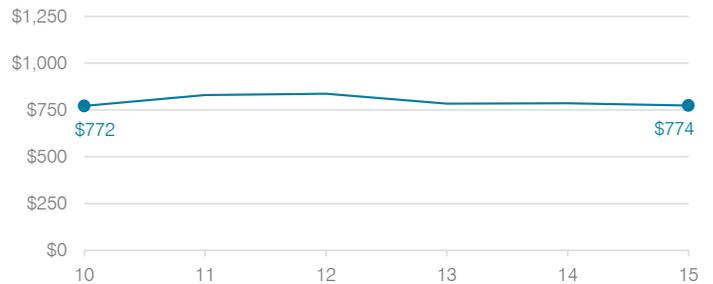
OPERATIONAL TRENDS

Fiscal years as indicated

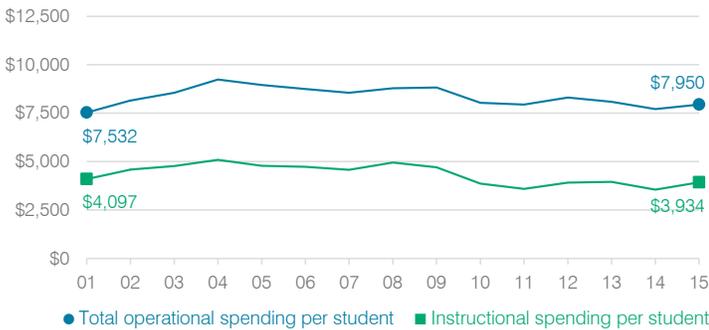
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 48.1 to 49.5 percent. As a percentage of total operational spending, administration and food service decreased slightly, while instruction support increased slightly. Most other nonclassroom areas remained fairly stable.

Administrative cost per student



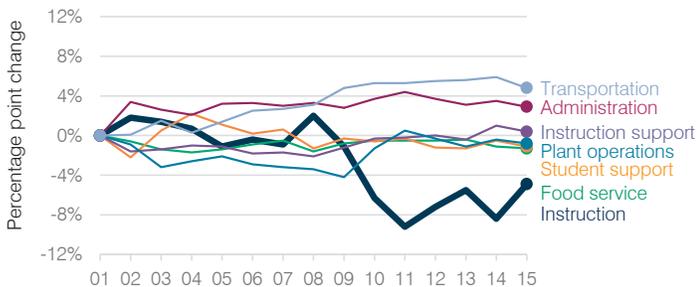
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



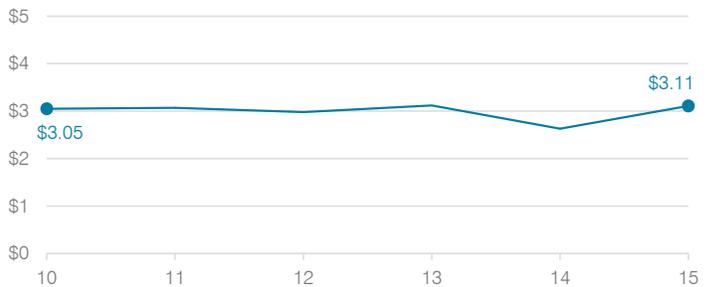
Plant cost per square foot and square footage per student



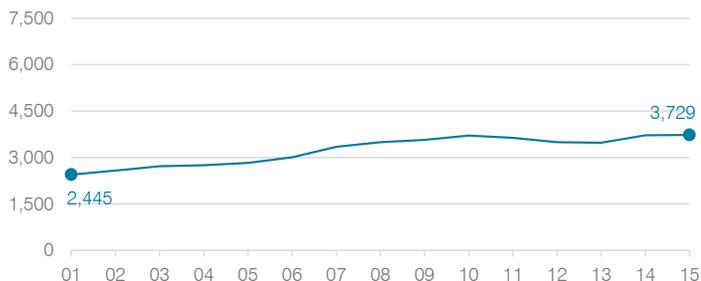
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



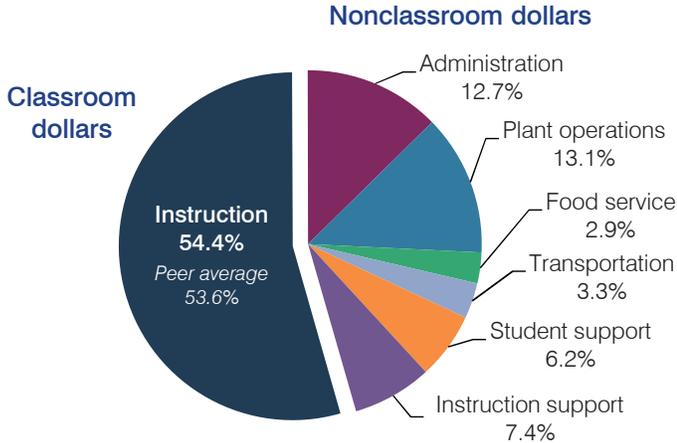
Catalina Foothills Unified School District

Pima County
 Efficiency peer groups 3 and T-3, Achievement peer group 1
 Legislative district(s): 9

District size, location: Medium-large, Suburb
 Students attending: 4,852
 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	\$883	\$780	\$780
	Students per administrative position	66	68	67
Plant operations	Cost per square foot	\$5.48	\$5.87	\$6.09
	Square footage per student	167	160	153
Food service	Cost per meal equivalent	\$3.01	\$2.92	\$2.79
Transportation	Cost per mile	\$3.09	\$3.90	\$3.66
	Cost per rider	\$577	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

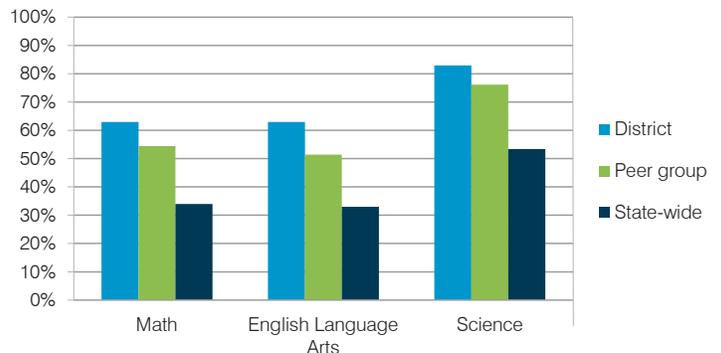
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,635	\$ 3,792	\$ 3,812	\$ 4,105
Administration	898	883	780	780
Plant operations	911	914	928	930
Food service	234	205	322	417
Transportation	236	233	412	371
Student support	438	428	553	613
Instruction support	532	512	304	442
Total operational	\$ 6,884	\$ 6,967	\$ 7,111	\$ 7,658
Land and buildings	\$ 558	\$ 421	\$ 676	\$ 641
Equipment	329	613	499	383
Interest	259	271	225	225
Other	591	611	145	150
Total nonoperational	\$ 1,737	\$ 1,916	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 8,621	\$ 8,883	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	94%	91%	76%
Poverty rate (2014)	8%	8%	23%
Students per teacher	17.8	17.8	18.6
Average teacher salary	\$44,040	\$41,684	\$46,008
Average years of teacher experience	11.1	11.5	11.0
Percentage of teachers in first 3 years	18%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.8%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 312	\$ 315	\$ 771	\$ 1,299
State	2,086	1,974	2,873	3,517
Local	5,772	5,865	4,889	4,248
Total revenues per pupil	\$ 8,170	\$ 8,154	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,255	\$ 4,971	\$ 5,412	\$ 5,303
Grants	295	298	798	1,167
Donations and tax credits	249	253	127	78
Select revenues from less common sources				
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	1,316	1,814	14 of 15	

Catalina Foothills USD—page 2

Classroom dollar percentage

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

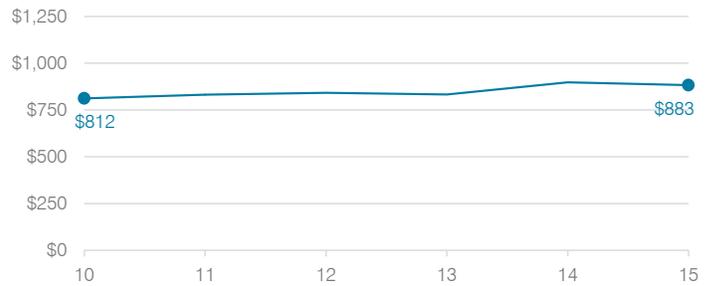
OPERATIONAL TRENDS

Fiscal years as indicated

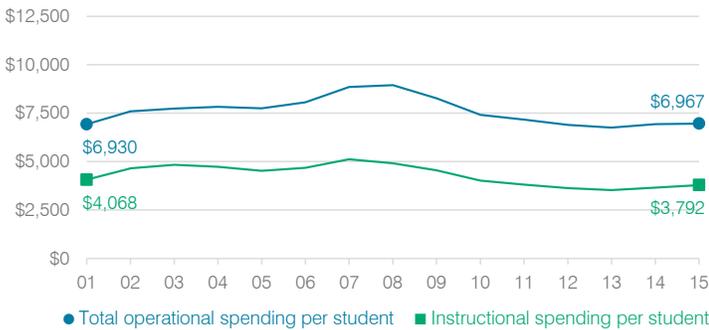
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 54.4 to a low of 52.2 percent. As a percentage of total operational spending, plant operations increased and administration increased slightly, while food service and instruction support decreased. Other nonclassroom areas remained stable.

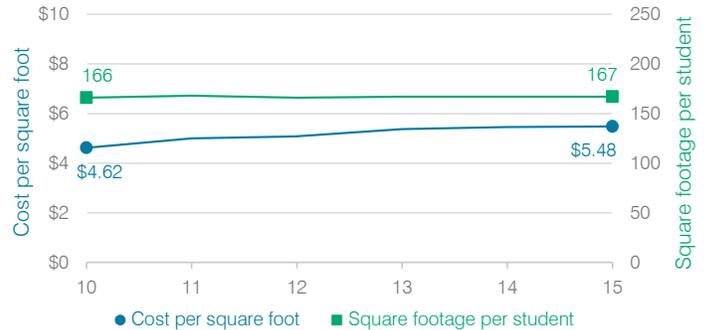
Administrative cost per student



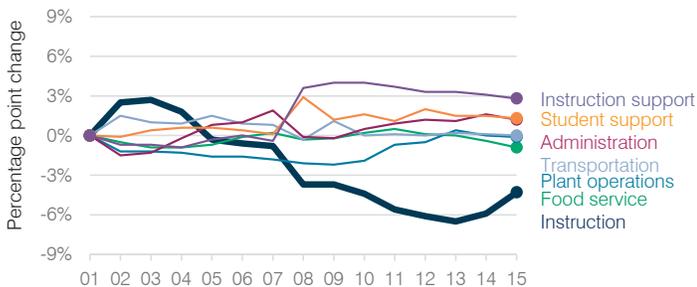
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



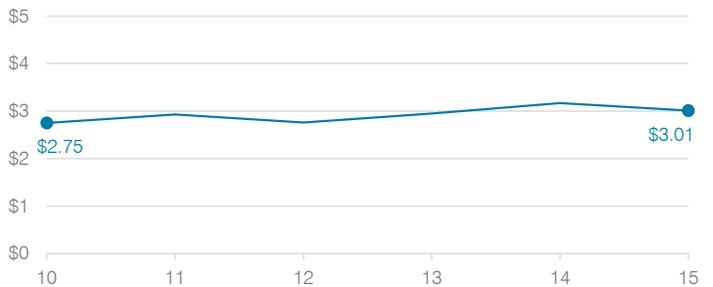
Plant cost per square foot and square footage per student



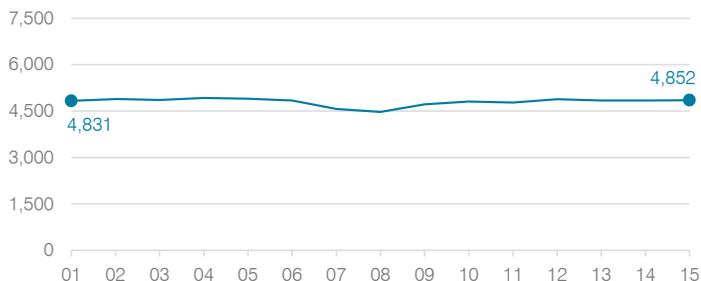
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



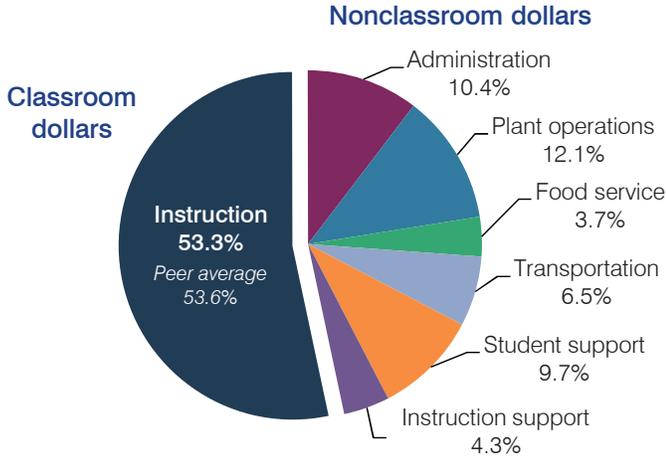
Cave Creek Unified School District

Maricopa County
 Efficiency peer groups 3 and T-4, Achievement peer group 1
 Legislative district(s): 1, 15, and 23

District size, location: Medium-large, City
 Students attending: 5,234
 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	\$755	\$780	\$780
	Students per administrative position	62	68	67
Plant operations	Cost per square foot	\$5.40	\$5.87	\$6.09
	Square footage per student	162	160	153
Food service	Cost per meal equivalent	\$2.74	\$2.92	\$2.79
Transportation	Cost per mile	\$3.24	\$3.61	\$3.66
	Cost per rider	\$849	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

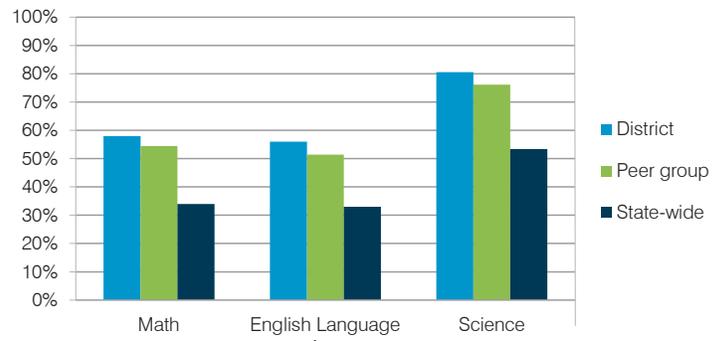
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,836	\$ 3,859	\$ 3,812	\$ 4,105
Administration	710	755	780	780
Plant operations	946	874	928	930
Food service	246	266	322	417
Transportation	480	468	412	371
Student support	728	705	553	613
Instruction support	297	310	304	442
Total operational	\$ 7,243	\$ 7,237	\$ 7,111	\$ 7,658
Land and buildings	\$ 431	\$ 1,261	\$ 676	\$ 641
Equipment	266	484	499	383
Interest	190	225	225	225
Other	366	421	145	150
Total nonoperational	\$ 1,253	\$ 2,391	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 8,496	\$ 9,628	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	93%	91%	76%
Poverty rate (2014)	7%	8%	23%
Students per teacher	20.0	17.8	18.6
Average teacher salary	\$44,563	\$41,684	\$46,008
Average years of teacher experience	14.1	11.5	11.0
Percentage of teachers in first 3 years	14%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 380	\$ 420	\$ 771	\$ 1,299
State	1,826	1,846	2,873	3,517
Local	6,743	6,367	4,889	4,248
Total revenues per pupil	\$ 8,949	\$ 8,633	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,303	\$ 6,046	\$ 5,412	\$ 5,303
Grants	382	431	798	1,167
Donations and tax credits	177	211	127	78
Select revenues from less common sources				
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	524	353	14 of 15	

Cave Creek USD—page 2

Classroom dollar percentage

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

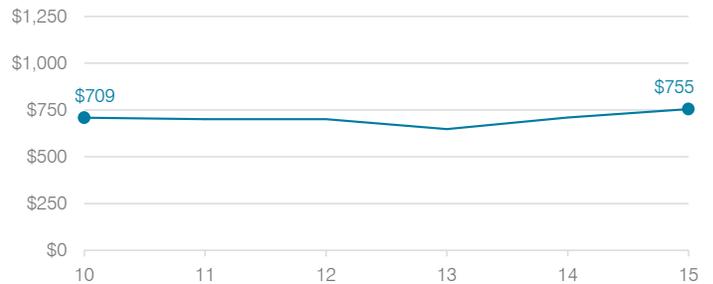
OPERATIONAL TRENDS

Fiscal years as indicated

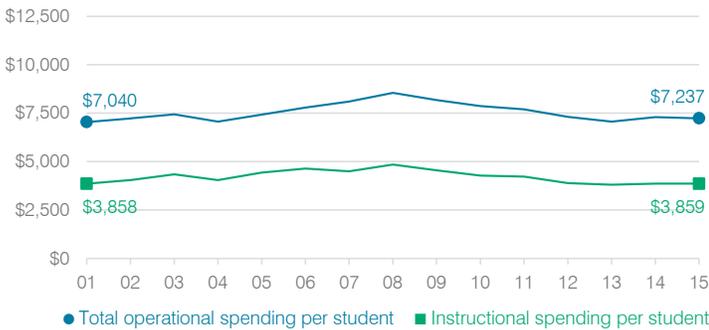
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom decreased overall from 54.4 to 53.3 percent. As a percentage of total operational spending, instruction support increased, while administration increased slightly and plant operations decreased. Other nonclassroom areas remained fairly stable.

Administrative cost per student



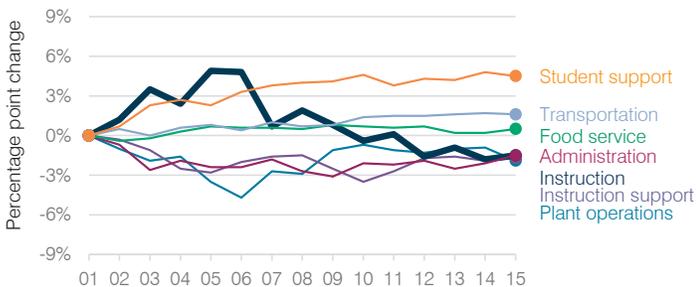
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



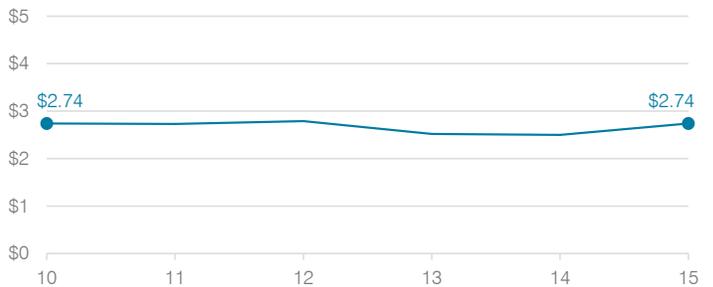
Plant cost per square foot and square footage per student



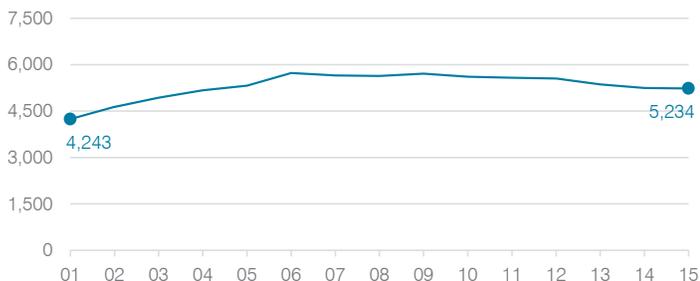
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cedar Unified School District

Navajo County

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

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

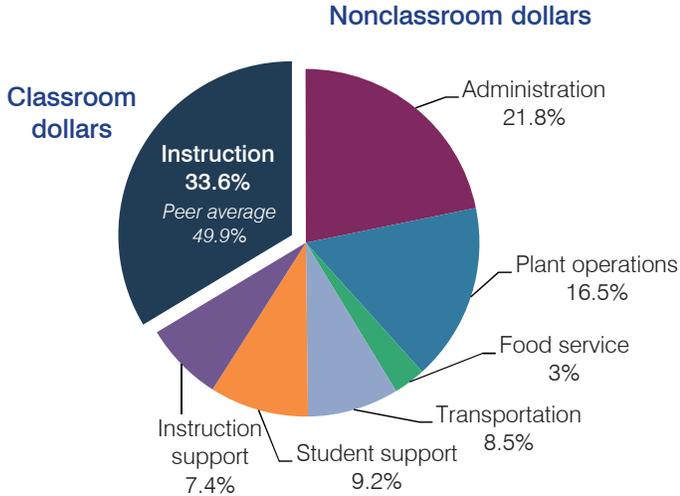
137

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	\$5,619	\$3,013	\$780
	Students per administrative position	15	29	67
Plant operations	Cost per square foot	\$3.92	\$6.80	\$6.09
	Square footage per student	1,091	370	153
Food service	Cost per meal equivalent	\$3.56	\$5.66	\$2.79
Transportation	Cost per mile	\$3.48	\$1.55	\$3.66
	Cost per rider	\$3,900	\$1,620	\$1,071

Per pupil spending

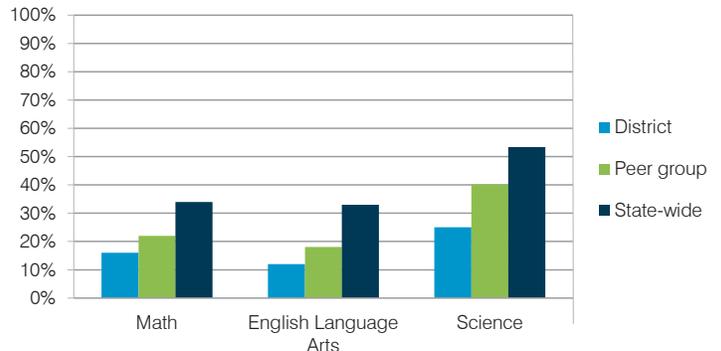
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,129	\$ 8,691	\$ 8,258	\$ 4,105
Administration	5,127	5,619	3,013	780
Plant operations	4,689	4,271	2,390	930
Food service	882	782	967	417
Transportation	3,271	2,185	1,127	371
Student support	1,891	2,380	664	613
Instruction support	1,392	1,902	572	442
Total operational	\$ 27,381	\$ 25,830	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 61	\$ 961	\$ 641
Equipment	1,098	242	582	383
Interest	598	584	40	225
Other	10	0	90	150
Total nonoperational	\$ 1,706	\$ 887	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 29,087	\$ 26,717	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	88%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	37%	39%	23%
Students per teacher	9.8	14.2	18.6
Average teacher salary	\$37,130	\$43,639	\$46,008
Average years of teacher experience	13.7	10.7	11.0
Percentage of teachers in first 3 years	15%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 17,996	\$ 17,702	\$ 2,858	\$ 1,299
State	8,446	7,769	4,521	3,517
Local	1,100	1,045	13,591	4,248
Total revenues per pupil	\$27,542	\$26,516	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 9,478	\$ 8,770	\$ 9,139	\$ 5,303
Grants	11,449	8,295	3,089	1,167
Donations and tax credits	3	5	159	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	6,685	9,480	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Cedar USD—page 2

Classroom dollar percentage

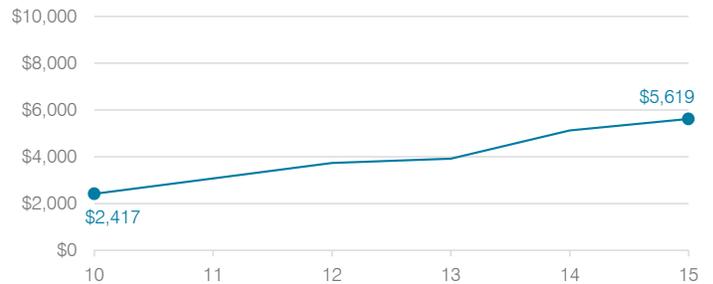
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	45.4	43.5	45.3	41.6	43.0	48.1	44.8	44.8	44.5	40.2	39.2	43.1	34.6	37.0	33.6

OPERATIONAL TRENDS Fiscal years as indicated

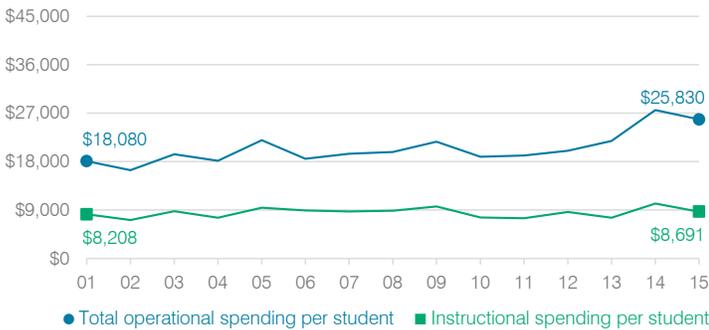
5-year spending trend (2010 through 2015)

Student enrollment decreased by 59 percent, which contributed to the 37 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 40.2 to 33.6 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts.

Administrative cost per student



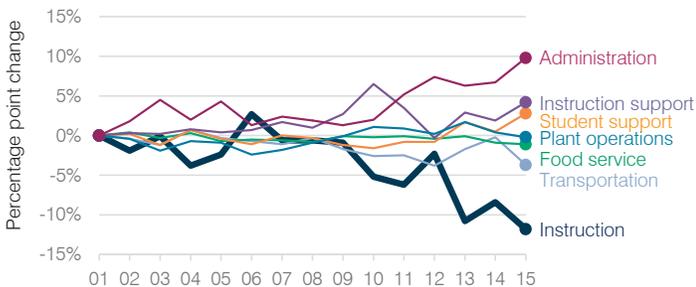
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



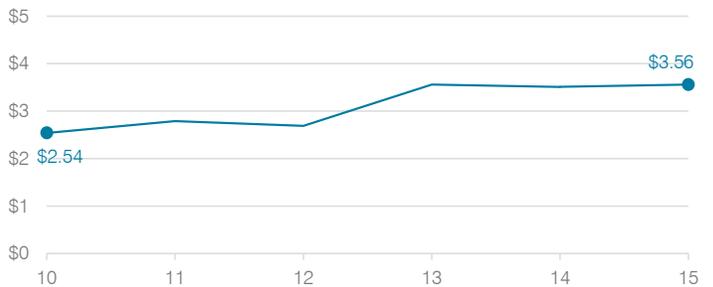
Plant cost per square foot and square footage per student



Changes in operational spending percentages



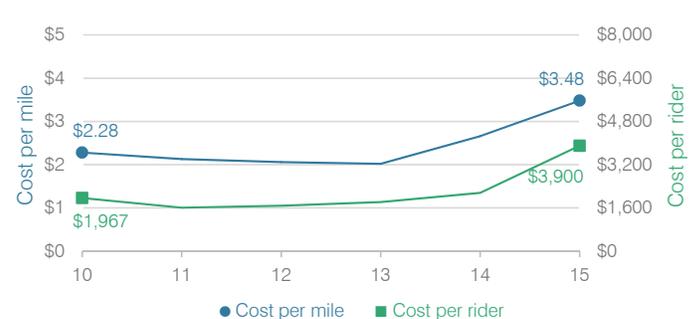
Food service cost per meal



Students attending



Transportation costs per mile and per rider



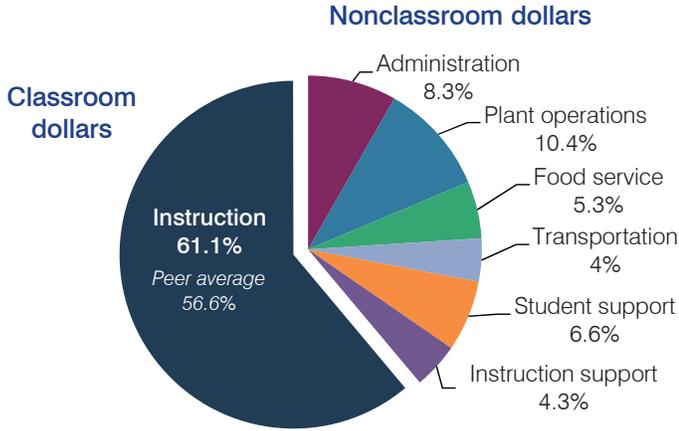
Chandler Unified School District

Maricopa County
 Efficiency peer groups 1 and T-3, Achievement peer group 2
 Legislative district(s): 12, 17, and 18

District size, location: Very large, Suburb
 Students attending: 41,028
 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	\$575	\$641	\$780
	Students per administrative position	108	81	67
Plant operations	Cost per square foot	\$6.69	\$5.93	\$6.09
	Square footage per student	107	144	153
Food service	Cost per meal equivalent	\$3.30	\$2.75	\$2.79
Transportation	Cost per mile	\$4.39	\$3.90	\$3.66
	Cost per rider	\$1,145	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

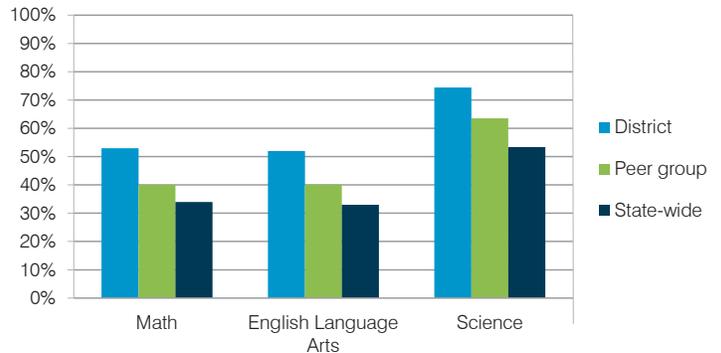
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,042	\$ 4,211	\$ 4,107	\$ 4,105
Administration	563	575	641	780
Plant operations	690	717	853	930
Food service	350	367	333	417
Transportation	258	276	343	371
Student support	424	454	618	613
Instruction support	288	297	367	442
Total operational	\$ 6,615	\$ 6,897	\$ 7,262	\$ 7,658
Land and buildings	\$ 272	\$ 579	\$ 551	\$ 641
Equipment	185	266	316	383
Interest	207	197	266	225
Other	194	219	184	150
Total nonoperational	\$ 858	\$ 1,261	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 7,473	\$ 8,158	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2014)	92%	88%	76%
Poverty rate (2014)	12%	14%	23%
Students per teacher	18.9	19.3	18.6
Average teacher salary	\$50,130	\$44,660	\$46,008
Average years of teacher experience	11.0	10.7	11.0
Percentage of teachers in first 3 years	13%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	1.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 486	\$ 489	\$ 839	\$ 1,299
State	3,327	3,338	3,183	3,517
Local	3,820	4,472	4,941	4,248
Total revenues per pupil	\$ 7,633	\$ 8,299	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,227	\$ 5,007	\$ 5,221	\$ 5,303
Grants	526	534	854	1,167
Donations and tax credits	99	124	83	78
Select revenues from less common sources				
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	1,056	1,314	10 of 10	

Chandler USD—page 2

Classroom dollar percentage

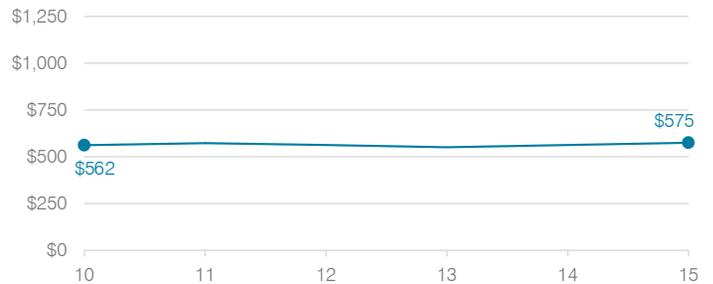
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.7	62.1	63.2	63.6	63.7	63.7	63.2	62.3	62.4	62.0	60.6	60.9	60.6	61.1	61.1

OPERATIONAL TRENDS Fiscal years as indicated

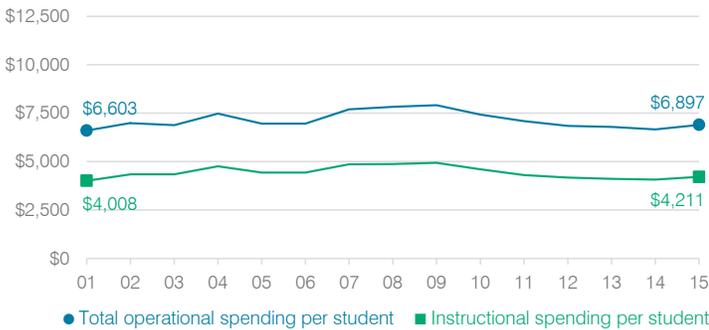
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom decreased from 62 to 61.1 percent. As a percentage of total operational spending, transportation and student support increased slightly, while instruction support decreased slightly. All other nonclassroom areas remained fairly stable.

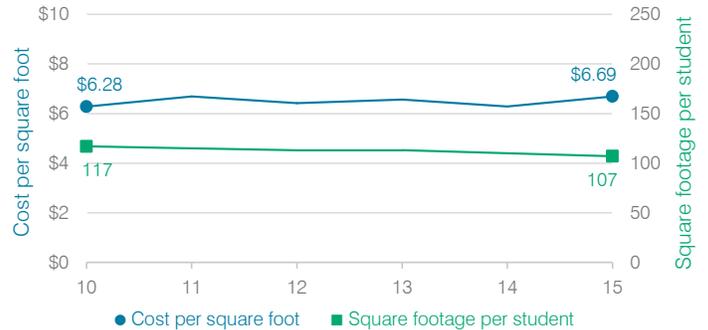
Administrative cost per student



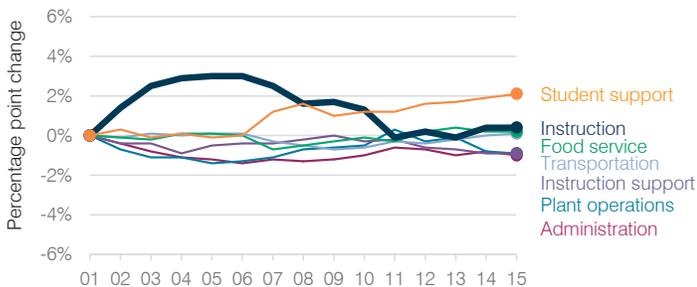
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



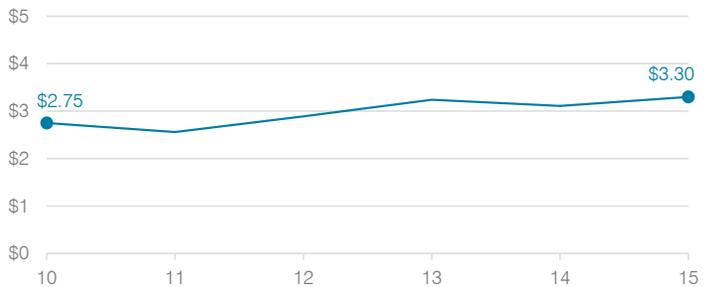
Plant cost per square foot and square footage per student



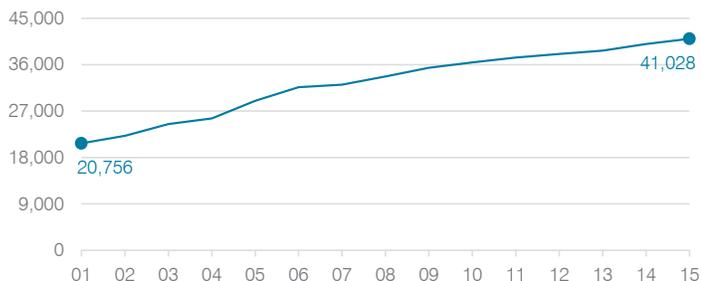
Changes in operational spending percentages



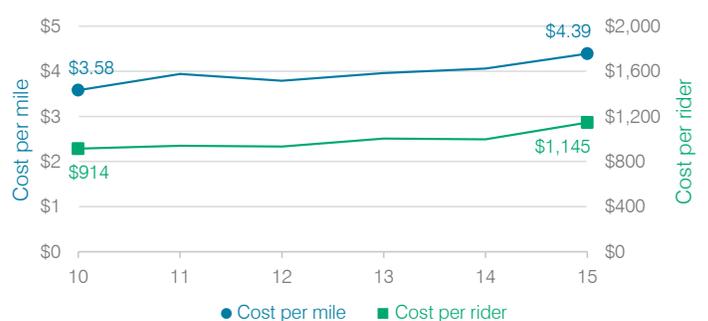
Food service cost per meal



Students attending



Transportation costs per mile and per rider



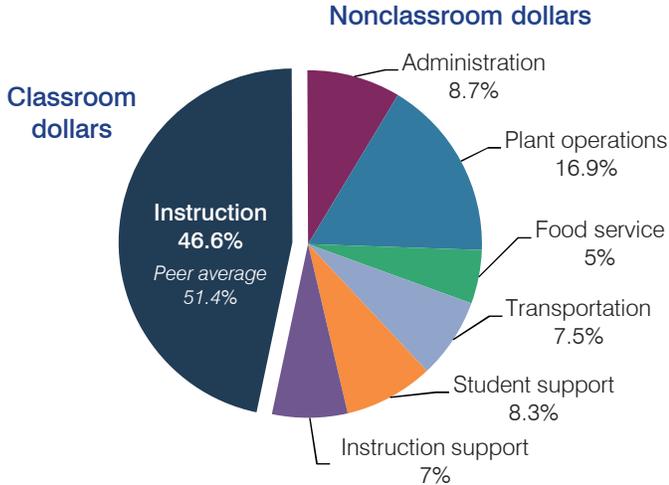
Chinle Unified School District

Apache County
 Efficiency peer groups 4 and T-9, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium-large, Rural
 Students attending: 3,305
 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	\$1,178	\$798	\$780
	Students per administrative position	49	65	67
Plant operations	Cost per square foot	\$7.80	\$5.52	\$6.09
	Square footage per student	295	191	153
Food service	Cost per meal equivalent	\$2.68	\$2.80	\$2.79
Transportation	Cost per mile	\$2.89	\$2.13	\$3.66
	Cost per rider	\$1,401	\$958	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

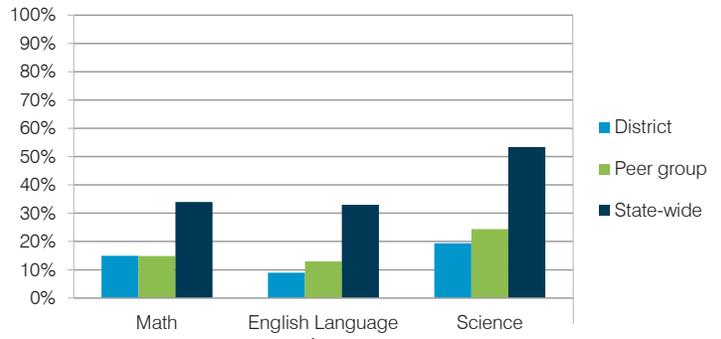
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,459	\$ 6,333	\$ 3,941	\$ 4,105
Administration	1,177	1,178	798	780
Plant operations	2,302	2,302	1,045	930
Food service	643	677	419	417
Transportation	1,064	1,023	411	371
Student support	1,127	1,125	597	613
Instruction support	585	954	479	442
Total operational	\$ 13,357	\$ 13,592	\$ 7,690	\$ 7,658
Land and buildings	\$ 4,808	\$ 1,286	\$ 382	\$ 641
Equipment	817	1,160	281	383
Interest	0	0	200	225
Other	72	62	59	150
Total nonoperational	\$ 5,697	\$ 2,508	\$ 922	\$ 1,399
Total per pupil spending	\$ 19,054	\$ 16,100	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2014)	57%	72%	76%
Poverty rate (2014)	39%	41%	23%
Students per teacher	13.2	15.8	18.6
Average teacher salary	\$47,917	\$45,502	\$46,008
Average years of teacher experience	14.7	12.7	11.0
Percentage of teachers in first 3 years	4%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.8%, Decreasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 9,205	\$ 10,087	\$ 2,889	\$ 1,299
State	6,054	6,010	3,860	3,517
Local	438	1,013	2,930	4,248
Total revenues per pupil	\$ 15,697	\$ 17,110	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,113	\$ 5,840	\$ 5,185	\$ 5,303
Grants	3,469	3,326	1,573	1,167
Donations and tax credits	32	1	48	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	5,262	6,875	7 of 18	
Voter-approved levy increases	0	0	15 of 18	

Chinle USD—page 2

Classroom dollar percentage

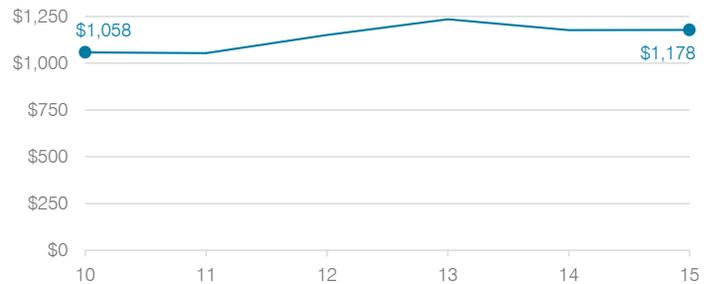
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	47.7	48.0	50.2	50.8	51.1	49.6	48.3	48.6	49.4	47.0	47.5	49.0	48.4	48.4	46.6

OPERATIONAL TRENDS Fiscal years as indicated

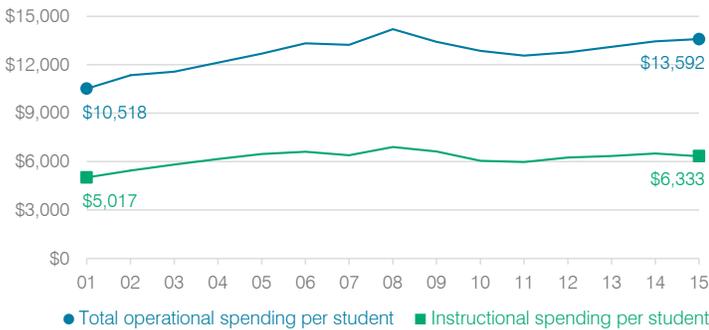
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 47 to 46.6 percent. As a percentage of total operational spending, instruction support increased substantially and plant operations increased, while student support decreased substantially and food service decreased.

Administrative cost per student



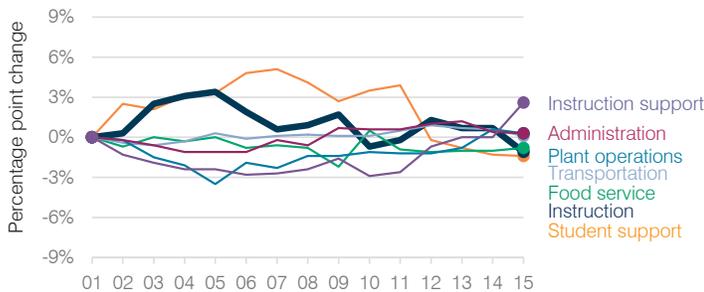
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



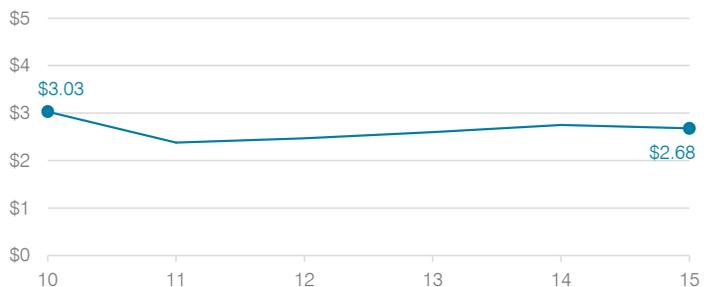
Plant cost per square foot and square footage per student



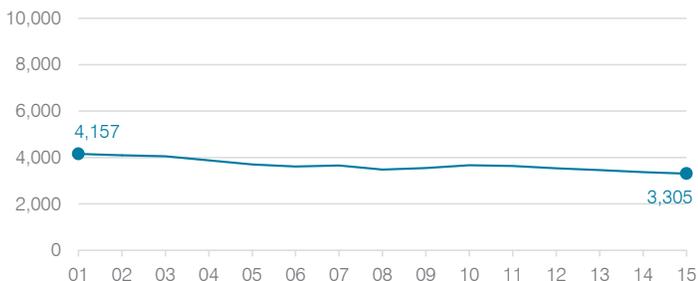
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



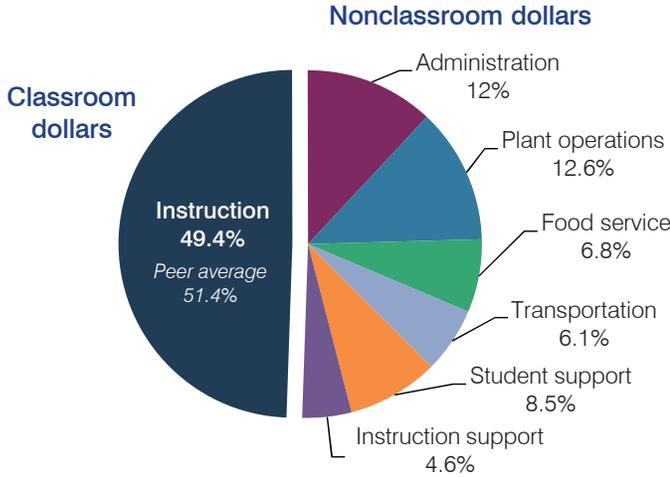
Chino Valley Unified School District

Yavapai County
 Efficiency peer groups 4 and T-7, Achievement peer group 5
 Legislative district(s): 1

District size, location: Medium-large, Town
 Students attending: 2,206
 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	\$844	\$798	\$780
	Students per administrative position	72	65	67
Plant operations	Cost per square foot	\$5.86	\$5.52	\$6.09
	Square footage per student	151	191	153
Food service	Cost per meal equivalent	\$2.89	\$2.80	\$2.79
Transportation	Cost per mile	\$3.26	\$3.34	\$3.66
	Cost per rider	\$820	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

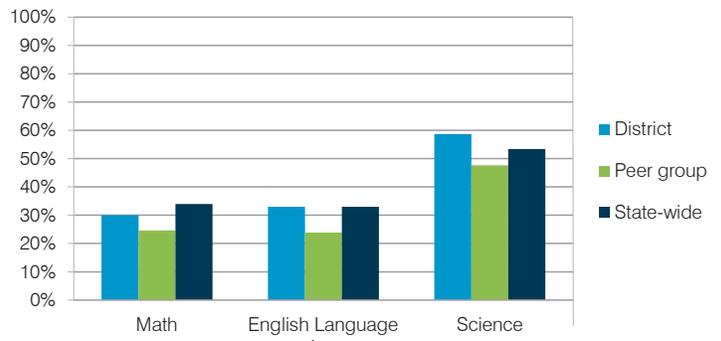
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,551	\$ 3,482	\$ 3,941	\$ 4,105
Administration	862	844	798	780
Plant operations	875	886	1,045	930
Food service	447	478	419	417
Transportation	386	429	411	371
Student support	604	598	597	613
Instruction support	300	324	479	442
Total operational	\$ 7,025	\$ 7,041	\$ 7,690	\$ 7,658
Land and buildings	\$ 186	\$ 114	\$ 382	\$ 641
Equipment	263	280	281	383
Interest	34	35	200	225
Other	18	45	59	150
Total nonoperational	\$ 501	\$ 474	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,526	\$ 7,515	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	88%	81%	76%
Poverty rate (2014)	26%	24%	23%
Students per teacher	20.4	16.7	18.6
Average teacher salary	\$40,554	\$43,855	\$46,008
Average years of teacher experience	11.5	12.3	11.0
Percentage of teachers in first 3 years	14%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	2.6%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,136	\$ 1,079	\$ 2,889	\$ 1,299
State	2,773	2,892	3,860	3,517
Local	3,840	3,518	2,930	4,248
Total revenues per pupil	\$ 7,749	\$ 7,489	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,558	\$ 5,275	\$ 5,185	\$ 5,303
Grants	1,167	1,096	1,573	1,167
Donations and tax credits	80	93	48	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	0	0	7 of 18	
Voter-approved levy increases	0	0	15 of 18	

Chino Valley USD—page 2

Classroom dollar percentage

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

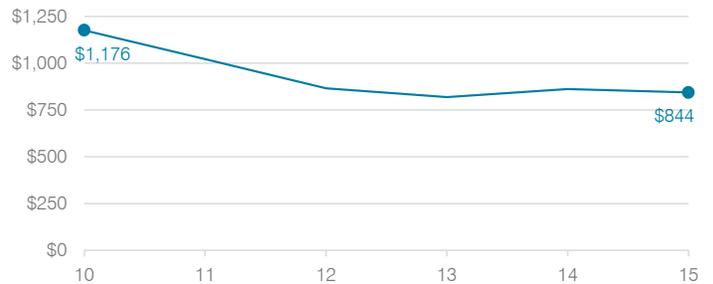
OPERATIONAL TRENDS

Fiscal years as indicated

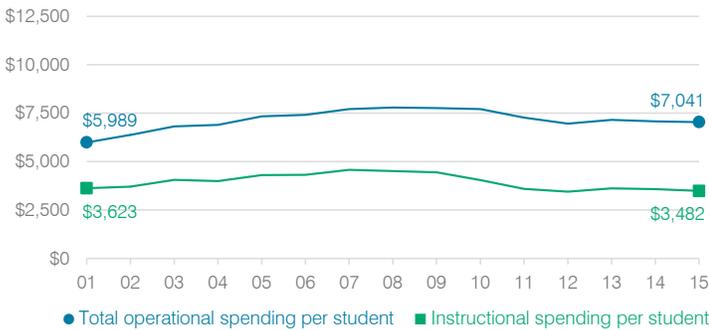
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom decreased from 52.5 to 49.4 percent. As a percentage of total operational spending, plant operations and student support increased substantially, instruction support increased, and food service and transportation increased slightly. Administration decreased substantially.

Administrative cost per student



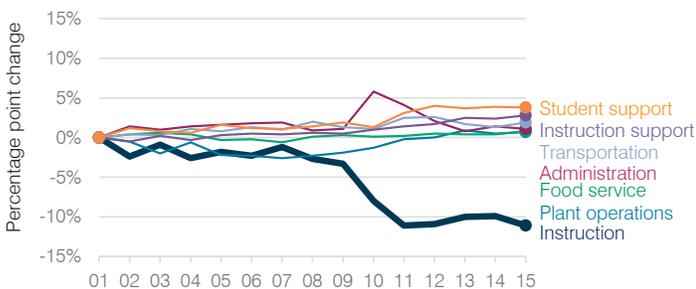
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



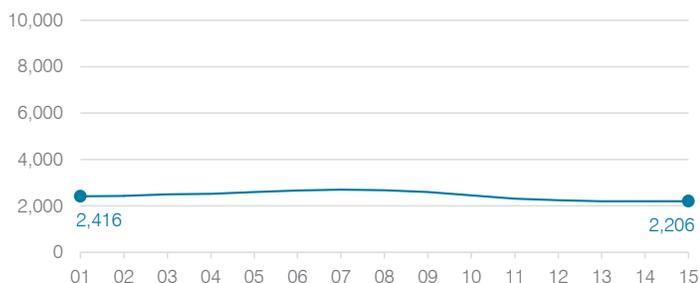
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Clarkdale-Jerome Elementary School District

Yavapai County

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

Legislative district(s): 1 and 6

District size, location:

Small, Town

Students attending:

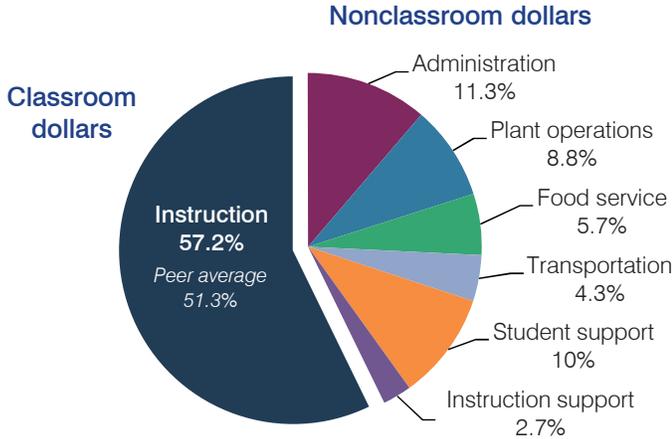
446

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	\$852	\$1,214	\$780
	Students per administrative position	78	57	67
Plant operations	Cost per square foot	\$6.13	\$6.49	\$6.09
	Square footage per student	108	181	153
Food service	Cost per meal equivalent	\$3.21	\$3.15	\$2.79
Transportation	Cost per mile	\$4.17	\$3.69	\$3.66
	Cost per rider	\$469	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

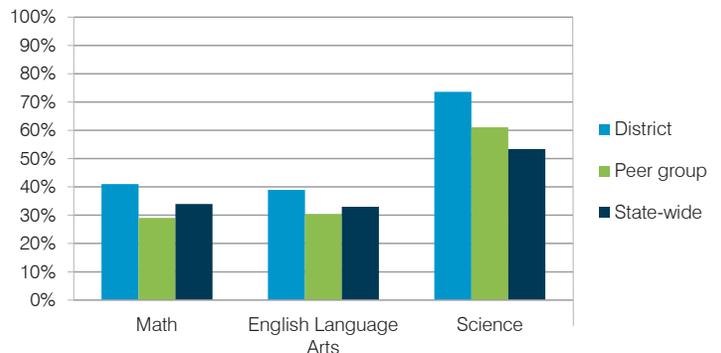
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,305	\$ 4,303	\$ 4,673	\$ 4,105
Administration	860	852	1,214	780
Plant operations	721	663	1,094	930
Food service	439	430	571	417
Transportation	313	326	541	371
Student support	730	748	489	613
Instruction support	159	205	283	442
Total operational	\$ 7,527	\$ 7,527	\$ 8,865	\$ 7,658
Land and buildings	\$ 175	\$ 296	\$ 778	\$ 641
Equipment	408	424	319	383
Interest	5	2	211	225
Other	13	24	53	150
Total nonoperational	\$ 601	\$ 746	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 8,128	\$ 8,273	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	17%	19%	23%
Students per teacher	19.8	12.5	18.6
Average teacher salary	\$51,550	\$42,845	\$46,008
Average years of teacher experience	14.9	12.2	11.0
Percentage of teachers in first 3 years	0%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.8%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,004	\$ 1,048	\$ 3,069	\$ 1,299
State	2,977	3,184	3,876	3,517
Local	3,938	4,016	4,375	4,248
Total revenues per pupil	\$ 7,919	\$ 8,248	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,824	\$ 5,600	\$ 6,395	\$ 5,303
Grants	941	1,103	2,153	1,167
Donations and tax credits	116	294	205	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	159	188	4 of 13	
Voter-approved levy increases	548	527	8 of 13	

Clarkdale-Jerome ESD—page 2

Classroom dollar percentage

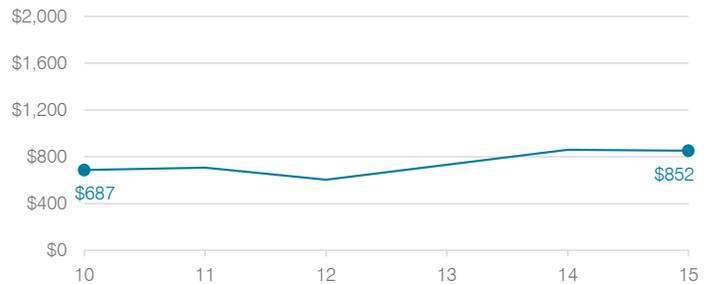
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.7	58.7	58.3	60.2	62.5	60.0	59.1	61.0	60.0	57.9	57.0	57.5	56.6	57.2	57.2

OPERATIONAL TRENDS Fiscal years as indicated

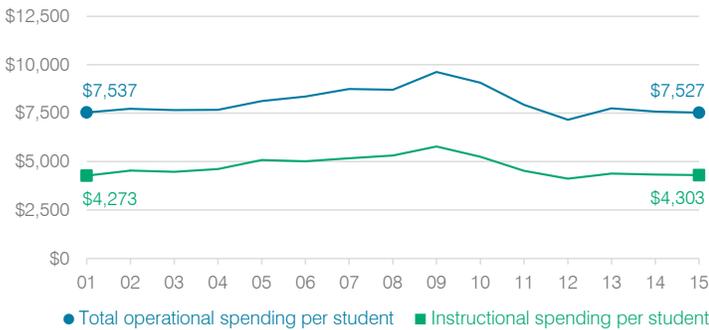
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 17 percent. The percentage of dollars spent in the classroom decreased from 57.9 to 57.2 percent. As a percentage of total operational spending, administration increased substantially, food service increased, and instruction support increased slightly. Student support decreased substantially and plant operations decreased.

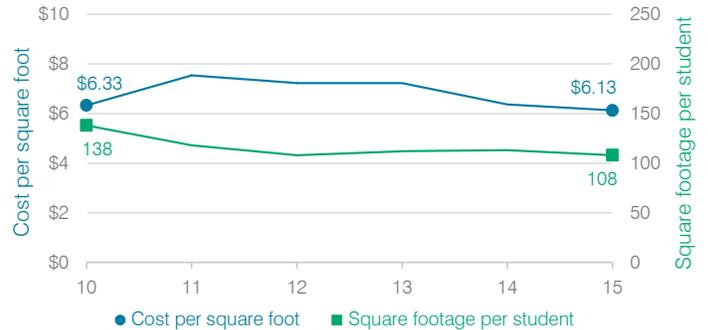
Administrative cost per student



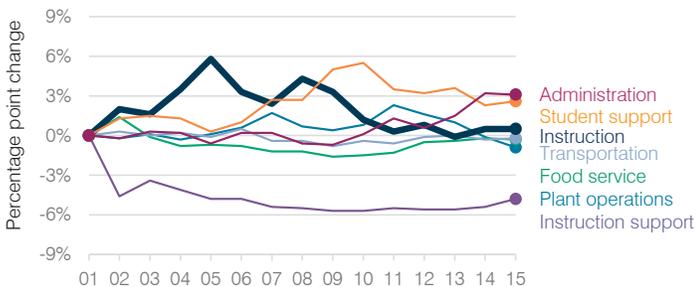
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



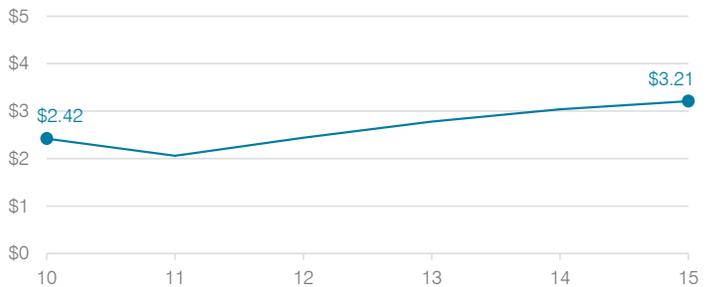
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cochise Elementary School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

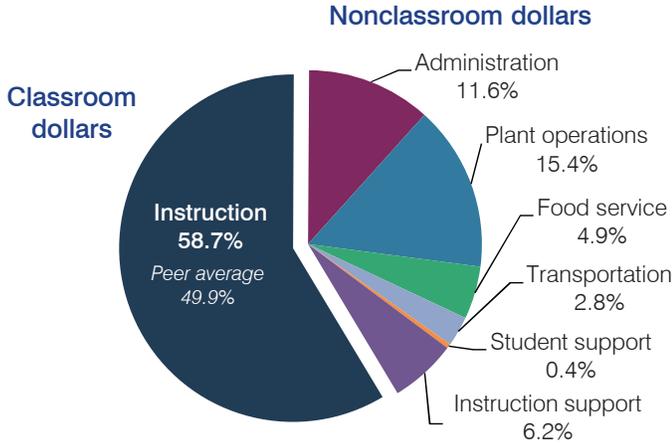
83

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	\$1,801	\$3,013	\$780
	Students per administrative position	54	29	67
Plant operations	Cost per square foot	\$7.83	\$6.80	\$6.09
	Square footage per student	307	370	153
Food service	Cost per meal equivalent	\$4.97	\$5.66	\$2.79
Transportation	Cost per mile	\$1.50	\$1.55	\$3.66
	Cost per rider	\$482	\$1,620	\$1,071

Per pupil spending

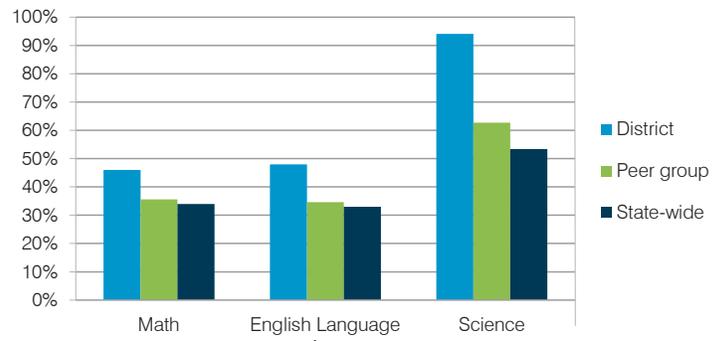
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,606	\$ 9,135	\$ 8,258	\$ 4,105
Administration	1,790	1,801	3,013	780
Plant operations	2,531	2,403	2,390	930
Food service	813	762	967	417
Transportation	359	428	1,127	371
Student support	66	68	664	613
Instruction support	952	964	572	442
Total operational	\$ 15,117	\$ 15,561	\$ 16,991	\$ 7,658
Land and buildings	\$ 418	\$ 164	\$ 961	\$ 641
Equipment	323	407	582	383
Interest	6	19	40	225
Other	0	0	90	150
Total nonoperational	\$ 747	\$ 590	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 15,864	\$ 16,151	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	25%	25%	23%
Students per teacher	9.3	12.5	18.6
Average teacher salary	\$49,208	\$46,197	\$46,008
Average years of teacher experience	11.5	11.8	11.0
Percentage of teachers in first 3 years	46%	20%	20%

Students who met state standards



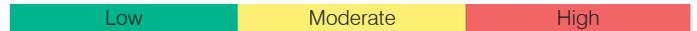
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 410	\$ 333	\$ 2,858	\$ 1,299
State	544	508	4,521	3,517
Local	12,727	17,866	13,591	4,248
Total revenues per pupil	\$13,681	\$18,707	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,712	\$ 6,691	\$ 9,139	\$ 5,303
Grants	410	333	3,089	1,167
Donations and tax credits	29	41	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	10,001	15,323	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Cochise ESD—page 2

Classroom dollar percentage

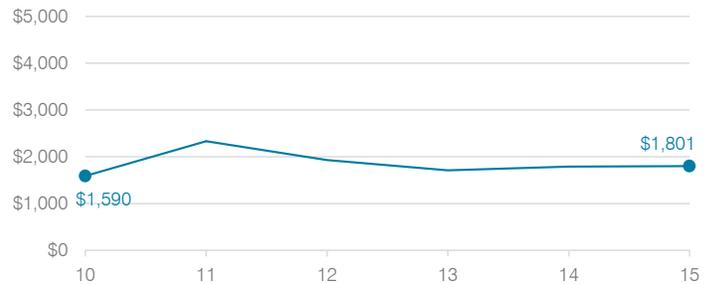
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.2	58.5	60.4	62.7	57.5	54.3	57.2	58.8	59.7	54.3	57.4	54.6	57.2	56.9	58.7

OPERATIONAL TRENDS Fiscal years as indicated

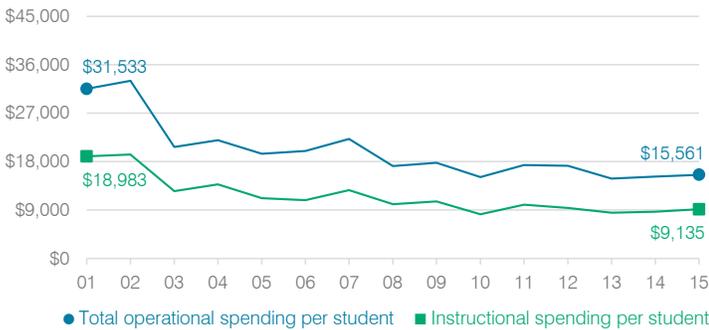
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 54.3 to 58.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations decreased substantially and instruction support decreased.

Administrative cost per student



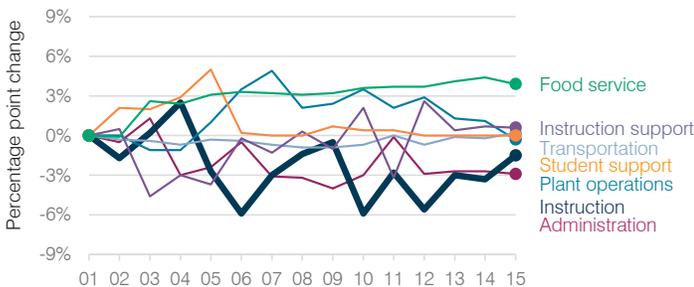
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



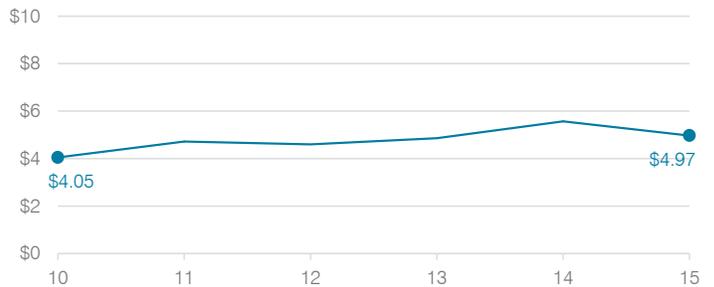
Plant cost per square foot and square footage per student



Changes in operational spending percentages



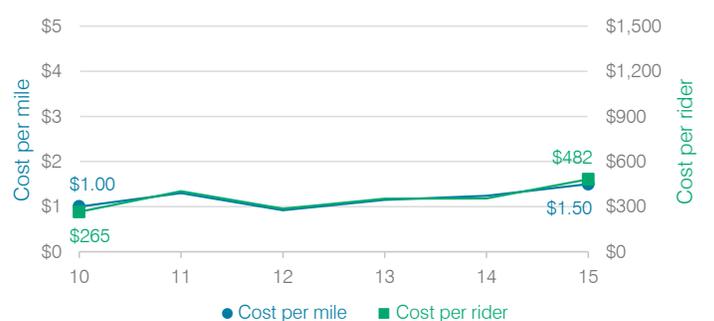
Food service cost per meal



Students attending



Transportation costs per mile and per rider



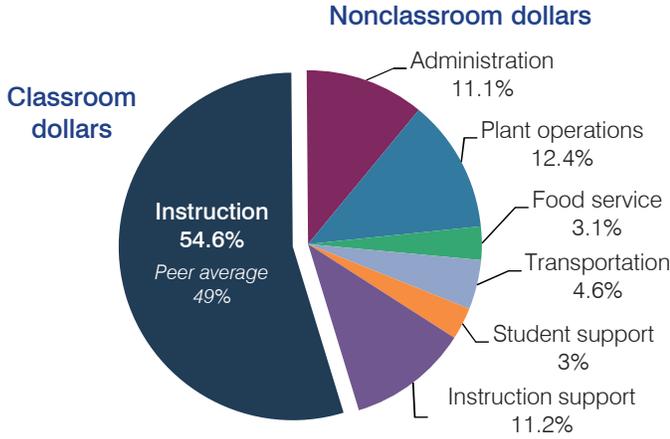
Colorado City Unified School District

Mohave County
 Efficiency peer groups 6 and T-6, Achievement peer group 7
 Legislative district(s): 5

District size, location: Small, Rural
 Students attending: 527
 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	\$1,015	\$1,639	\$780
	Students per administrative position	49	46	67
Plant operations	Cost per square foot	\$5.26	\$5.09	\$6.09
	Square footage per student	215	327	153
Food service	Cost per meal equivalent	\$2.77	\$3.59	\$2.79
Transportation	Cost per mile	\$3.25	\$3.69	\$3.66
	Cost per rider	NR	\$535	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

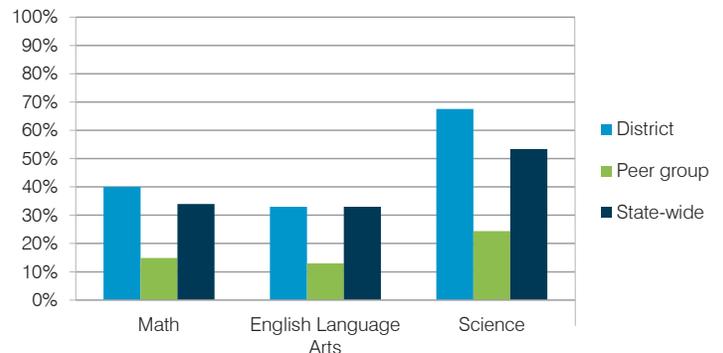
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,862	\$ 4,997	\$ 5,004	\$ 4,105
Administration	946	1,015	1,639	780
Plant operations	1,120	1,130	1,561	930
Food service	289	285	492	417
Transportation	439	416	511	371
Student support	302	279	610	613
Instruction support	1,209	1,023	392	442
Total operational	\$ 9,167	\$ 9,145	\$ 10,209	\$ 7,658
Land and buildings	\$ 1,593	\$ 32	\$ 251	\$ 641
Equipment	302	299	730	383
Interest	80	69	180	225
Other	3	2	50	150
Total nonoperational	\$ 1,978	\$ 402	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 11,145	\$ 9,547	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	92%	94%
Graduation rate (2014)	70%	72%	76%
Poverty rate (2014)	43%	41%	23%
Students per teacher	19.9	15.8	18.6
Average teacher salary	\$40,805	\$45,502	\$46,008
Average years of teacher experience	11.4	12.7	11.0
Percentage of teachers in first 3 years	19%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: Low

Measure: 2013 through 2015	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 (max. 4%), trend	3.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,934	\$ 2,853	\$ 1,992	\$ 1,299
State	3,643	4,140	3,085	3,517
Local	3,539	3,127	6,884	4,248
Total revenues per pupil	\$10,116	\$10,120	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,071	\$ 5,619	\$ 6,548	\$ 5,303
Grants	2,979	2,924	1,861	1,167
Donations and tax credits	7	5	211	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	375	379	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	371	404	15 of 20	

Colorado City USD—page 2

Classroom dollar percentage

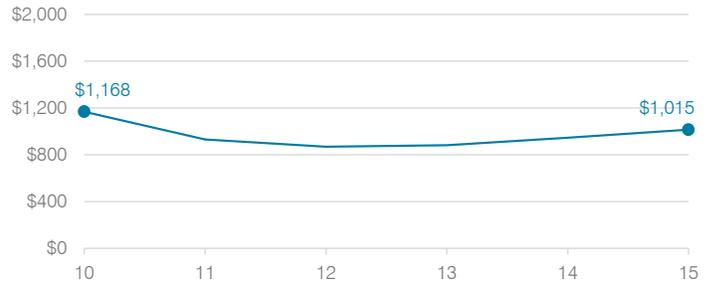
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	39.9	42.0	40.7	46.2	39.0	37.0	41.3	45.1	46.6	48.2	49.2	49.1	51.5	53.0	54.6

OPERATIONAL TRENDS Fiscal years as indicated

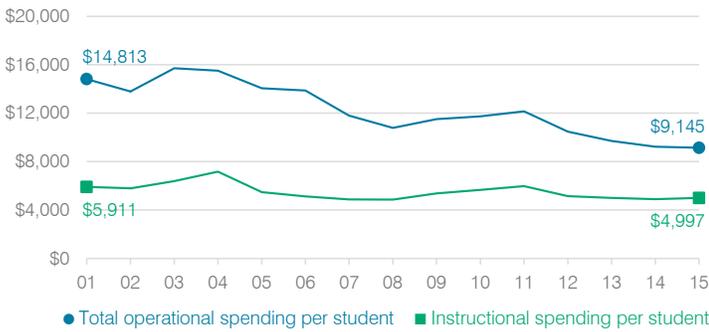
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 22 percent. The percentage of dollars spent in the classroom increased from 48.2 to 54.6 percent. As a percentage of total operational spending, student support and instruction support decreased substantially, while plant operations increased and transportation increased slightly. Administration varied year to year.

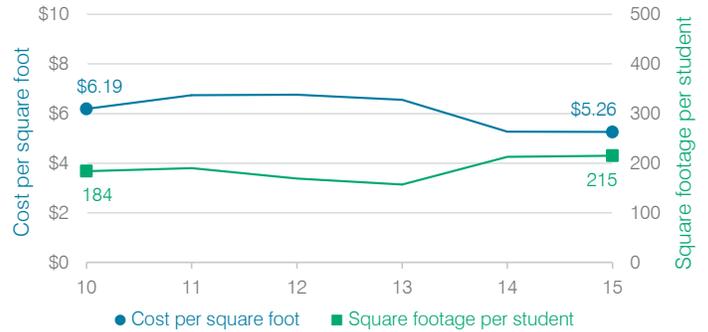
Administrative cost per student



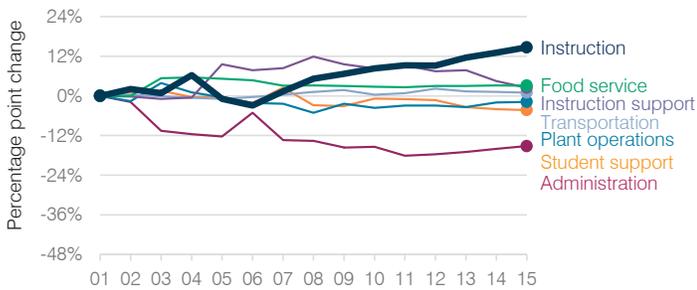
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



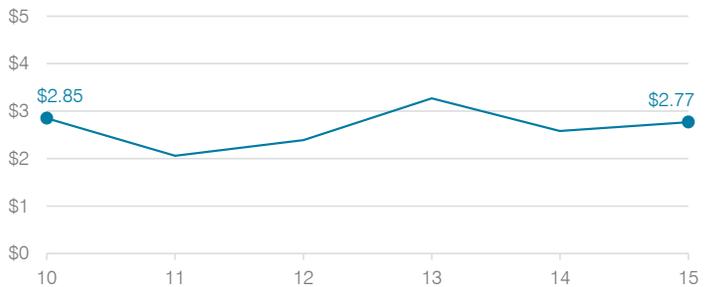
Plant cost per square foot and square footage per student



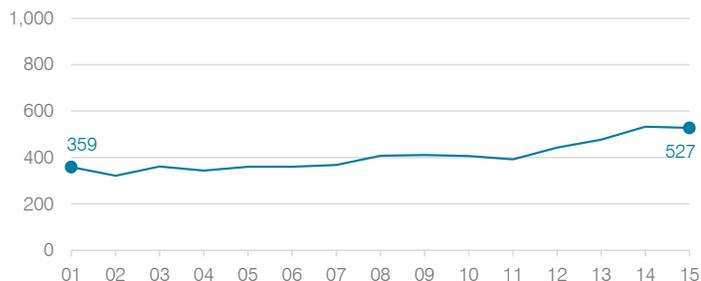
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Colorado River Union High School District

Mohave County

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

Legislative district(s): 5

District size, location: Medium, Town

Students attending: 1,968

Number of schools: 2

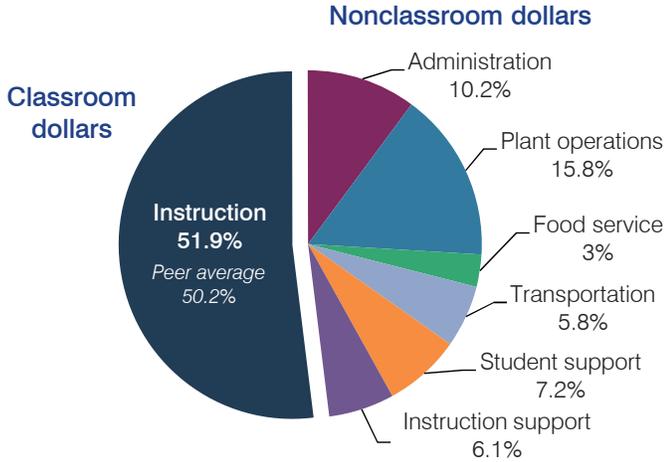
Medium, Town

1,968

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	\$765	\$1,075	\$780
	Students per administrative position	66	58	67
Plant operations	Cost per square foot	\$5.57	\$4.90	\$6.09
	Square footage per student	213	258	153
Food service	Cost per meal equivalent	\$2.48	\$3.39	\$2.79
Transportation	Cost per mile	\$2.72	\$2.01	\$3.66
	Cost per rider	\$1,484	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

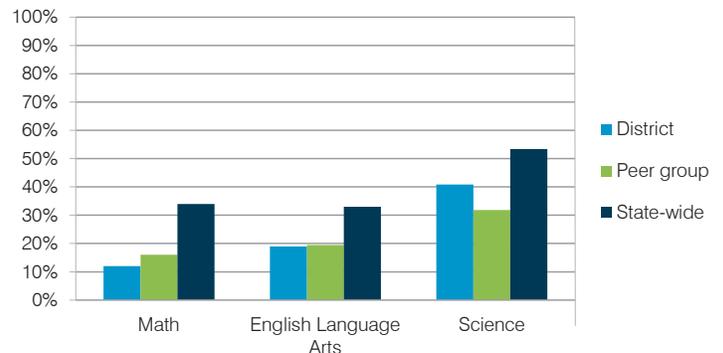
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,576	\$ 3,895	\$ 4,428	\$ 4,105
Administration	710	765	1,075	780
Plant operations	1,153	1,186	1,203	930
Food service	229	227	428	417
Transportation	445	437	498	371
Student support	543	541	623	613
Instruction support	463	455	353	442
Total operational	\$ 7,119	\$ 7,506	\$ 8,608	\$ 7,658
Land and buildings	\$ 212	\$ 133	\$ 504	\$ 641
Equipment	306	392	492	383
Interest	145	95	248	225
Other	267	215	57	150
Total nonoperational	\$ 930	\$ 835	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 8,049	\$ 8,341	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2014)	70%	79%	76%
Poverty rate (2014)	25%	28%	23%
Students per teacher	20.7	12.1	18.6
Average teacher salary	\$44,126	\$40,520	\$46,008
Average years of teacher experience	11.3	11.2	11.0
Percentage of teachers in first 3 years	20%	25%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

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 (max. 4%), trend	2.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,045	\$ 1,254	\$ 3,790	\$ 1,299
State	1,674	1,685	3,700	3,517
Local	6,291	7,055	4,105	4,248
Total revenues per pupil	\$ 9,010	\$ 9,994	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,754	\$ 5,747	\$ 5,693	\$ 5,303
Grants	1,093	1,365	1,675	1,167
Donations and tax credits	27	32	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	1,030	1,170	19 of 29	

Colorado River UHSD—page 2

Classroom dollar percentage

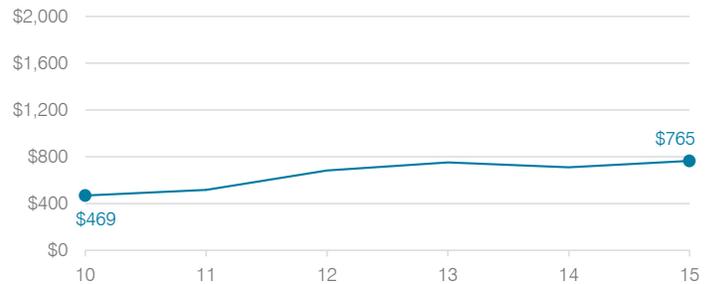
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.1	55.0	58.8	55.6	58.2	58.3	60.4	60.7	59.1	60.9	56.0	52.3	52.7	50.2	51.9

OPERATIONAL TRENDS Fiscal years as indicated

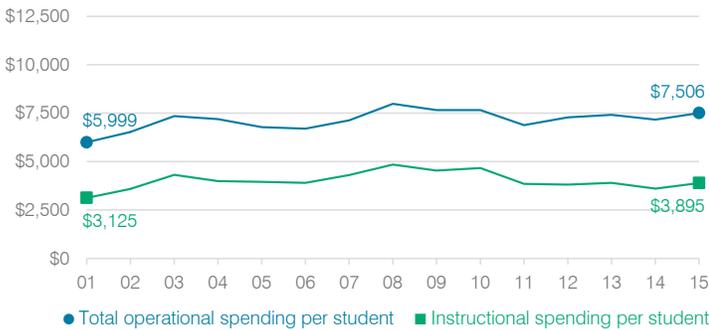
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom decreased overall from 60.9 to 51.9 percent. Overall, as a percentage of total operational spending, administration, plant operations, and student support increased substantially, instruction support increased, and transportation increased slightly, while food service decreased slightly.

Administrative cost per student



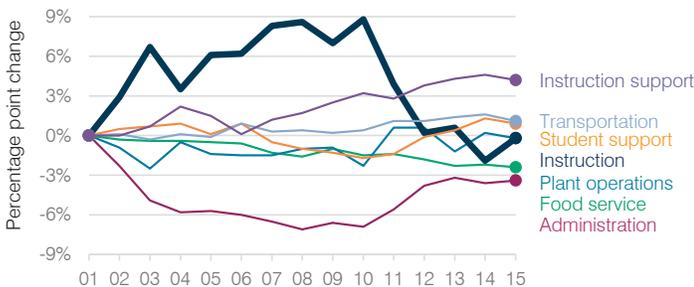
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



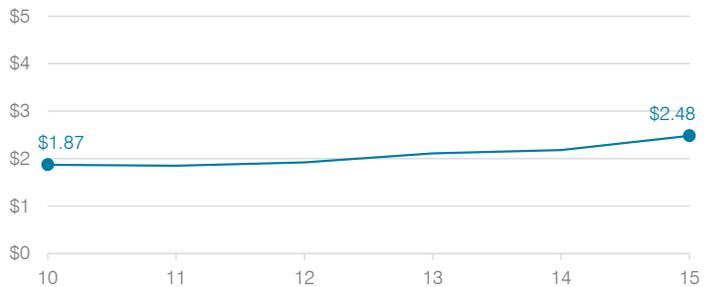
Plant cost per square foot and square footage per student



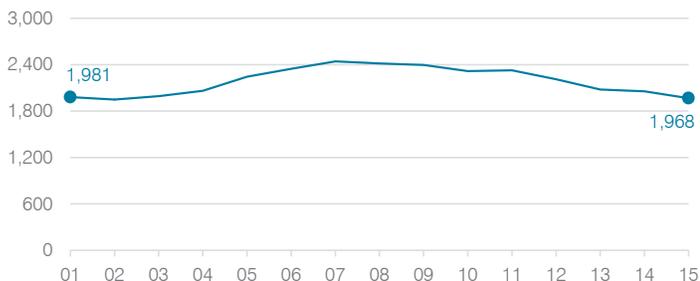
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Concho Elementary School District

Apache County

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

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

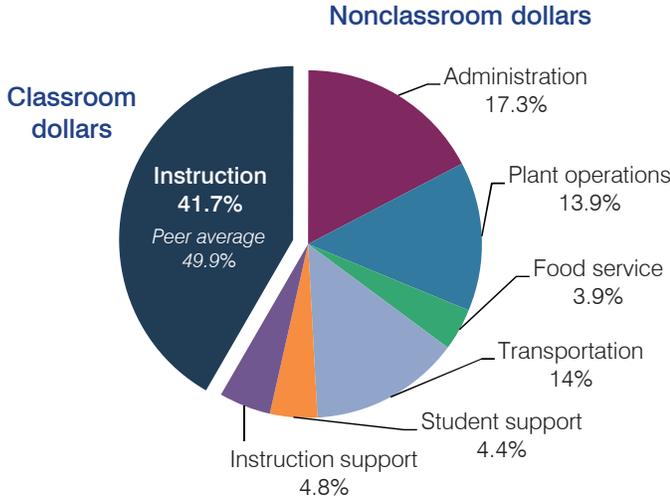
137

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	\$3,360	\$3,013	\$780
	Students per administrative position	28	29	67
Plant operations	Cost per square foot	\$9.08	\$6.80	\$6.09
	Square footage per student	299	370	153
Food service	Cost per meal equivalent	\$3.72	\$5.66	\$2.79
Transportation	Cost per mile	\$1.02	\$1.55	\$3.66
	Cost per rider	\$1,435	\$1,620	\$1,071

Per pupil spending

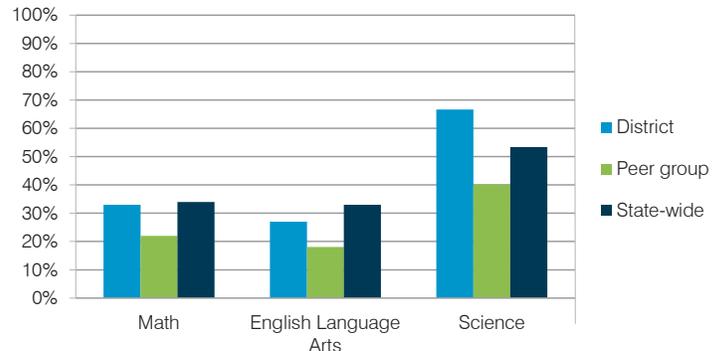
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,009	\$ 8,104	\$ 8,258	\$ 4,105
Administration	3,041	3,360	3,013	780
Plant operations	2,452	2,714	2,390	930
Food service	675	752	967	417
Transportation	2,775	2,729	1,127	371
Student support	734	850	664	613
Instruction support	815	944	572	442
Total operational	\$ 18,501	\$ 19,453	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 251	\$ 961	\$ 641
Equipment	1,471	422	582	383
Interest	303	314	40	225
Other	2	4	90	150
Total nonoperational	\$ 1,776	\$ 991	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 20,277	\$ 20,444	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	38%	39%	23%
Students per teacher	10.1	14.2	18.6
Average teacher salary	\$38,633	\$43,639	\$46,008
Average years of teacher experience	10.9	10.7	11.0
Percentage of teachers in first 3 years	15%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	3.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,528	\$ 2,663	\$ 2,858	\$ 1,299
State	10,546	12,318	4,521	3,517
Local	5,422	6,457	13,591	4,248
Total revenues per pupil	\$18,496	\$21,438	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 14,368	\$ 16,713	\$ 9,139	\$ 5,303
Grants	2,620	2,764	3,089	1,167
Donations and tax credits	51	71	159	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	741	654	7 of 53	

Concho ESD—page 2

Classroom dollar percentage

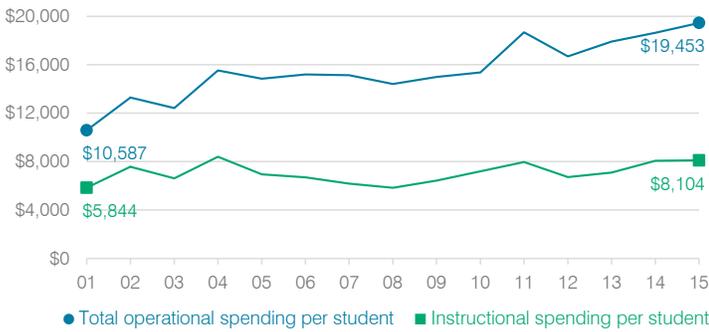
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	55.2	57.0	53.3	54.1	46.9	44.1	40.8	40.5	42.9	46.9	42.6	40.3	39.6	43.3	41.7

OPERATIONAL TRENDS Fiscal years as indicated

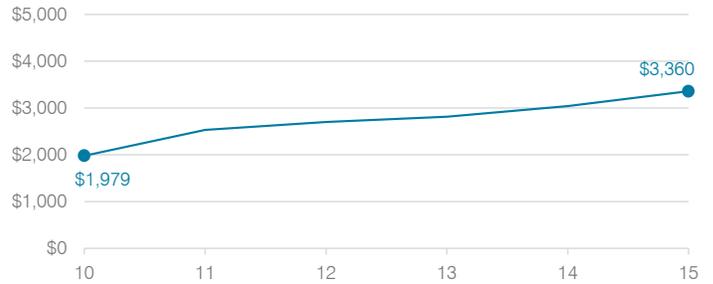
5-year spending trend (2010 through 2015)

Student enrollment decreased by 25 percent, which contributed to the 27 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.9 to 41.7 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

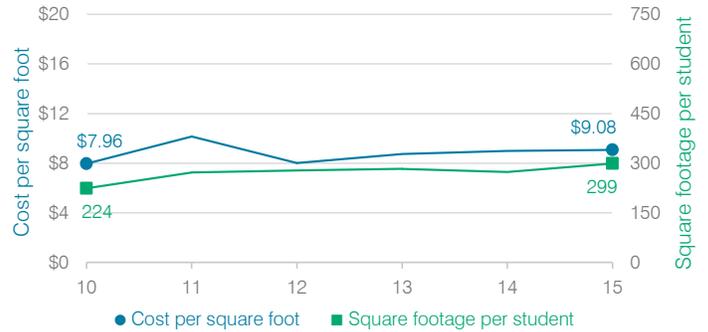
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



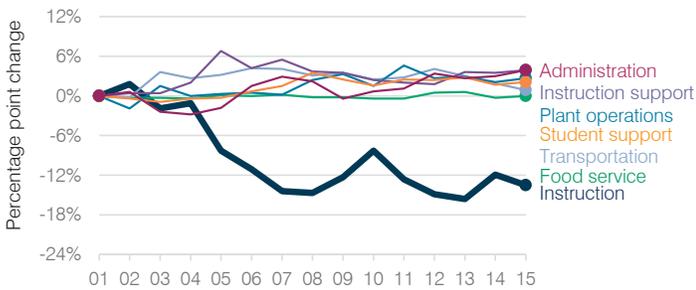
Administrative cost per student



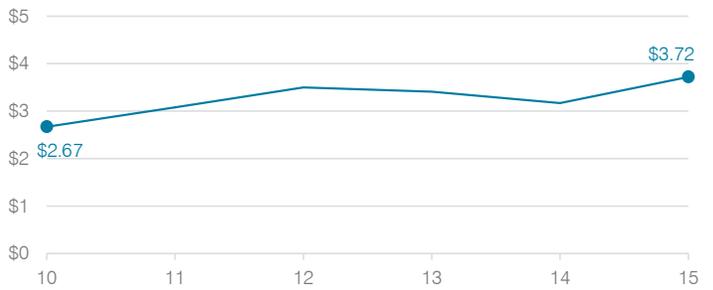
Plant cost per square foot and square footage per student



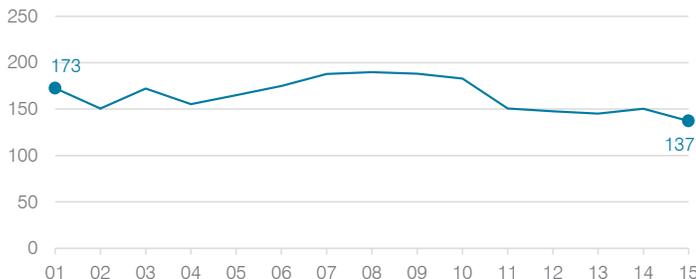
Changes in operational spending percentages



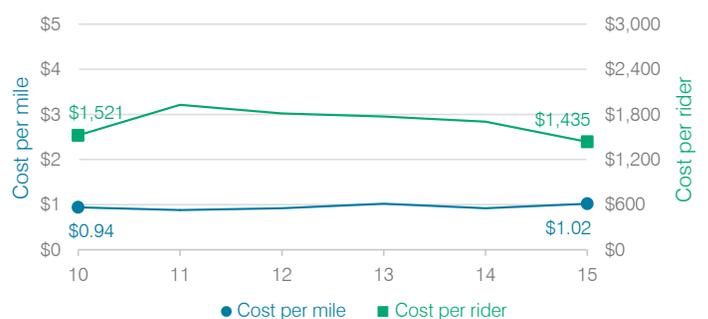
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Congress Elementary School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

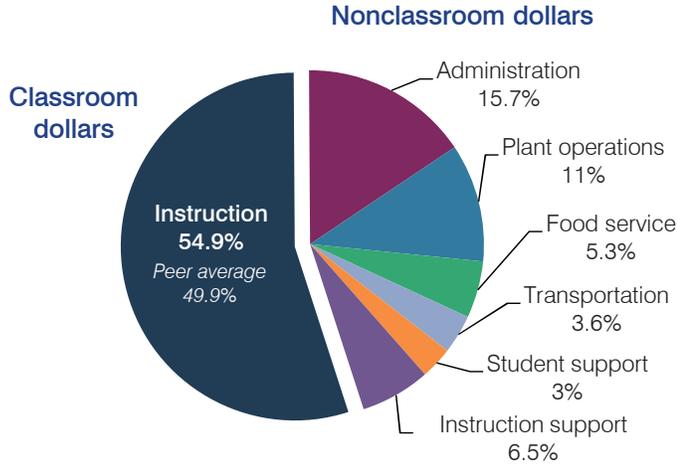
106

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,162	\$3,013	\$780
	Students per administrative position	47	29	67
Plant operations	Cost per square foot	\$6.17	\$6.80	\$6.09
	Square footage per student	246	370	153
Food service	Cost per meal equivalent	\$4.17	\$5.66	\$2.79
	Cost per mile	\$1.10	\$1.55	\$3.66
Transportation	Cost per rider	\$1,126	\$1,620	\$1,071

Per pupil spending

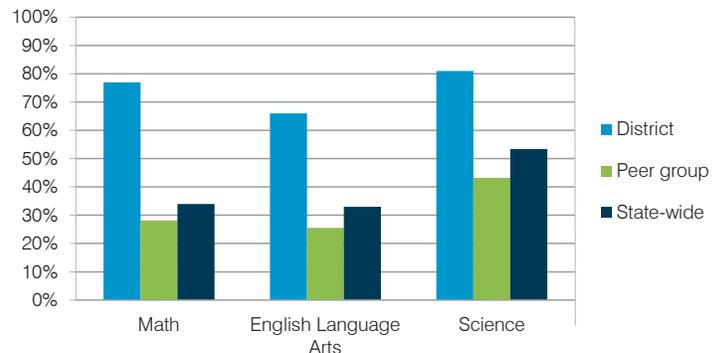
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,307	\$ 7,559	\$ 8,258	\$ 4,105
Administration	1,886	2,162	3,013	780
Plant operations	1,470	1,519	2,390	930
Food service	707	736	967	417
Transportation	559	501	1,127	371
Student support	427	414	664	613
Instruction support	823	890	572	442
Total operational	\$ 13,179	\$ 13,781	\$ 16,991	\$ 7,658
Land and buildings	\$ 256	\$ 380	\$ 961	\$ 641
Equipment	220	288	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 476	\$ 668	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,655	\$ 14,449	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	29%	31%	23%
Students per teacher	8.8	12.9	18.6
Average teacher salary	\$45,742	\$43,855	\$46,008
Average years of teacher experience	15.6	12.6	11.0
Percentage of teachers in first 3 years	0%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,424	\$ 1,612	\$ 2,858	\$ 1,299
State	3,502	3,877	4,521	3,517
Local	9,252	9,490	13,591	4,248
Total revenues per pupil	\$14,178	\$14,979	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,858	\$ 7,813	\$ 9,139	\$ 5,303
Grants	1,428	1,616	3,089	1,167
Donations and tax credits	207	341	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	5,508	6,018	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Congress ESD—page 2

Classroom dollar percentage

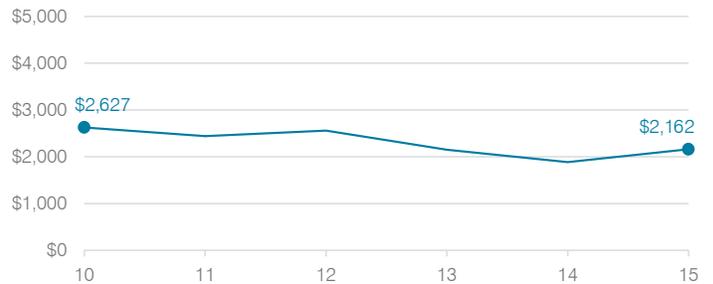
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	N/A	51.7	58.9	59.3	55.6	54.7	56.0	52.6	53.5	51.7	50.1	49.6	54.4	55.4	54.9

OPERATIONAL TRENDS Fiscal years as indicated

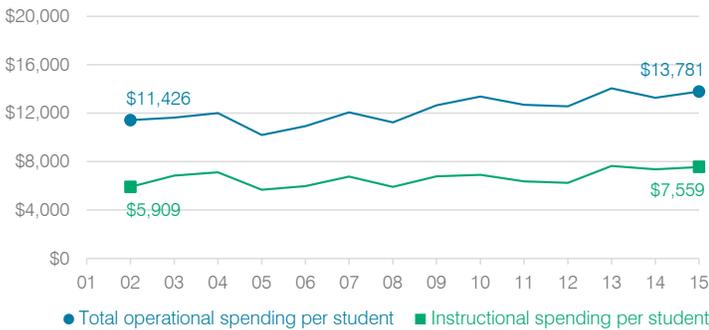
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 51.7 to 54.9 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration decreased substantially, while instruction support increased.

Administrative cost per student



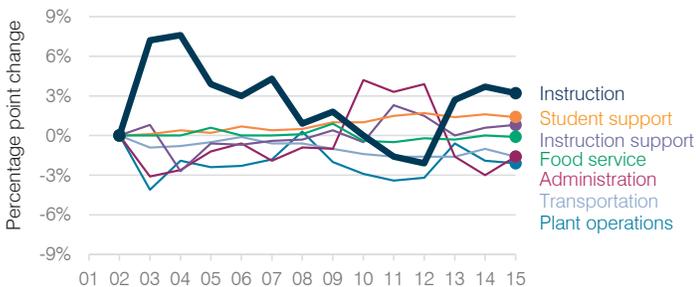
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



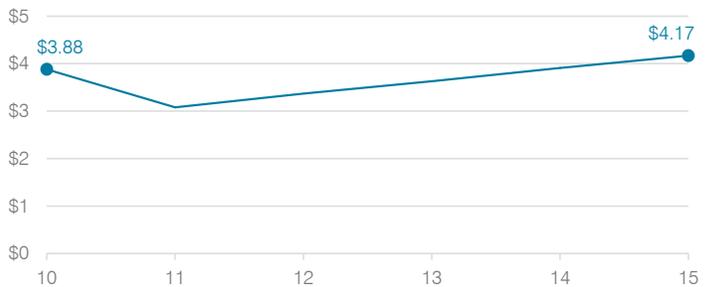
Plant cost per square foot and square footage per student



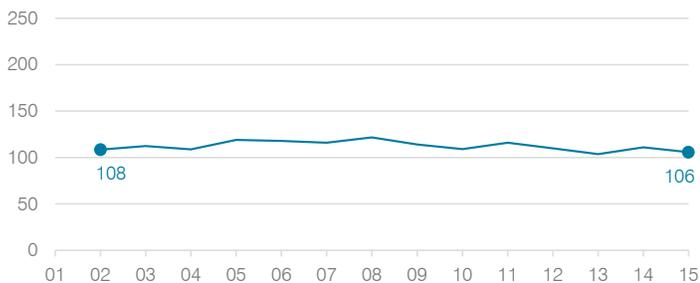
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



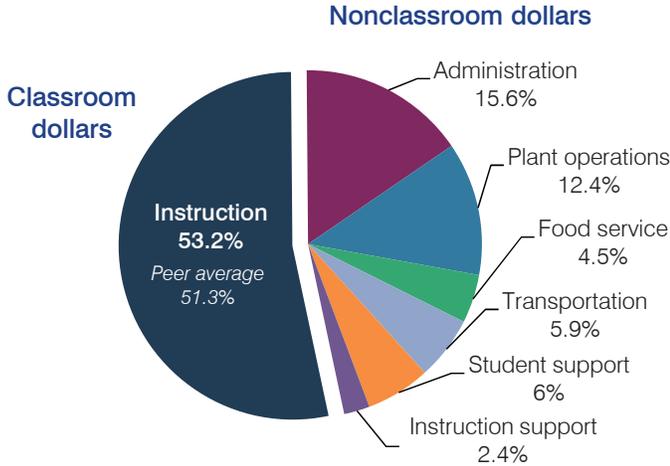
Continental Elementary School District

Pima County
 Efficiency peer groups 10 and T-6, Achievement peer group 16
 Legislative district(s): 2 and 14

District size, location: Small, Rural
 Students attending: 538
 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	\$1,241	\$1,214	\$780
	Students per administrative position	65	57	67
Plant operations	Cost per square foot	\$7.04	\$6.49	\$6.09
	Square footage per student	140	181	153
Food service	Cost per meal equivalent	\$3.21	\$3.15	\$2.79
Transportation	Cost per mile	\$1.88	\$3.69	\$3.66
	Cost per rider	\$514	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

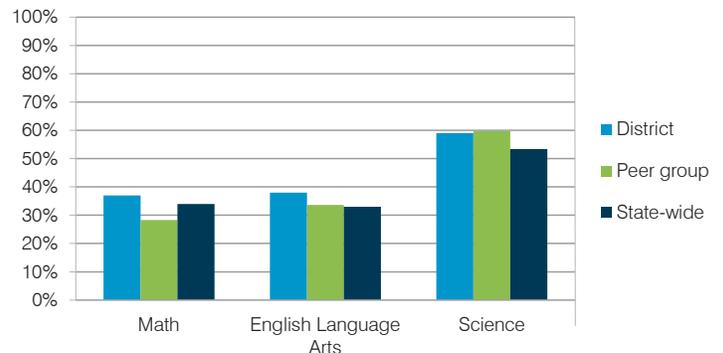
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,079	\$ 4,222	\$ 4,673	\$ 4,105
Administration	1,060	1,241	1,214	780
Plant operations	984	987	1,094	930
Food service	355	356	571	417
Transportation	378	469	541	371
Student support	471	475	489	613
Instruction support	181	191	283	442
Total operational	\$ 7,508	\$ 7,941	\$ 8,865	\$ 7,658
Land and buildings	\$ 10,479	\$ 481	\$ 778	\$ 641
Equipment	558	385	319	383
Interest	1,276	1,100	211	225
Other	234	372	53	150
Total nonoperational	\$ 12,547	\$ 2,338	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 20,055	\$ 10,279	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	13%	11%	23%
Students per teacher	14.9	11.9	18.6
Average teacher salary	\$37,829	\$44,450	\$46,008
Average years of teacher experience	10.4	12.8	11.0
Percentage of teachers in first 3 years	10%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.5%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 695	\$ 752	\$ 3,069	\$ 1,299
State	2,218	2,485	3,876	3,517
Local	6,653	5,931	4,375	4,248
Total revenues per pupil	\$ 9,566	\$ 9,168	\$ 11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,695	\$ 5,981	\$ 6,395	\$ 5,303
Grants	748	752	2,153	1,167
Donations and tax credits	462	374	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	2,935	2,035	8 of 13	

Continental ESD—page 2

Classroom dollar percentage

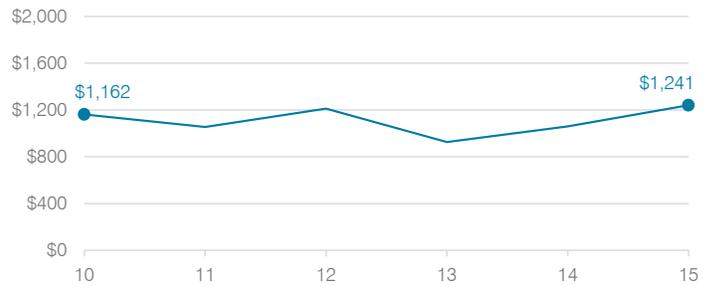
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	57.0	55.1	58.1	58.3	59.6	55.3	56.2	61.3	62.8	56.0	58.2	55.4	58.6	54.3	53.2

OPERATIONAL TRENDS Fiscal years as indicated

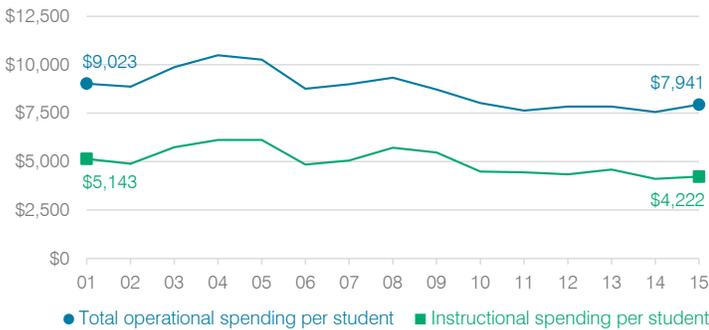
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56 to 53.2 percent. As a percentage of total operational spending, transportation increased substantially and instruction support increased, while food service decreased slightly. All other nonclassroom areas varied year to year.

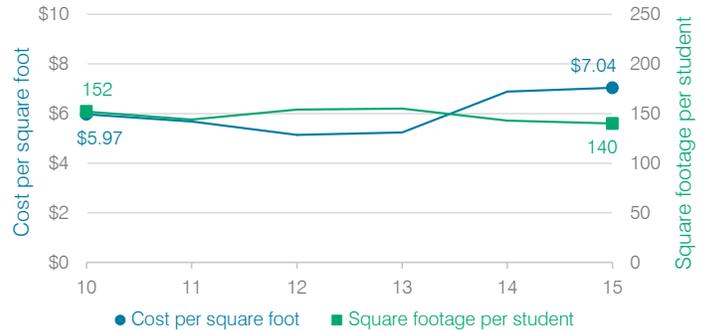
Administrative cost per student



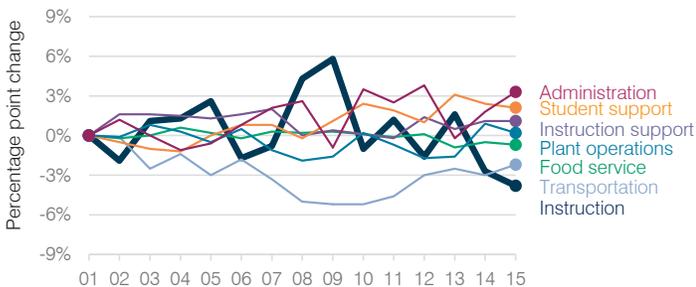
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



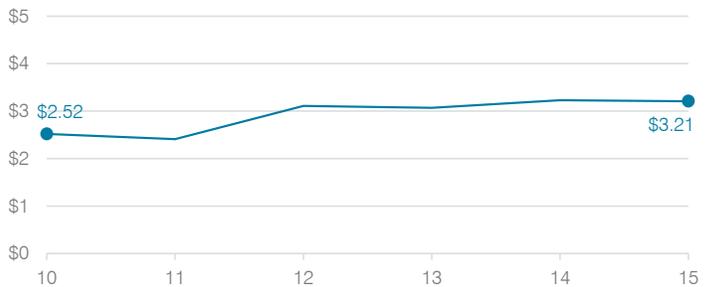
Plant cost per square foot and square footage per student



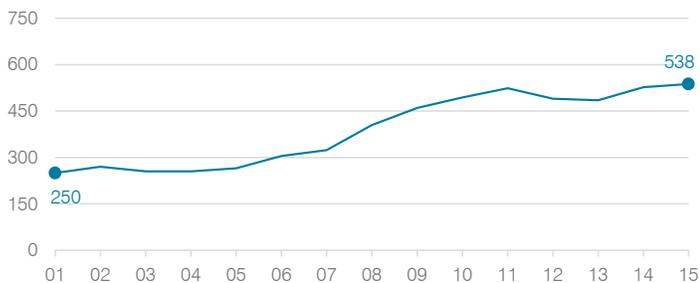
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



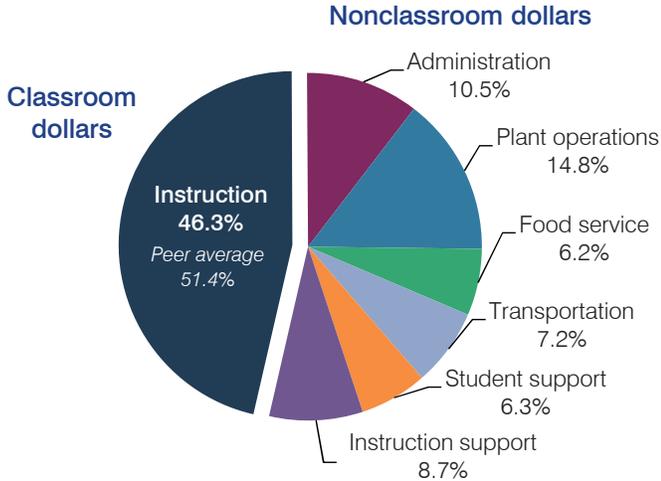
Coolidge Unified School District

Pinal County
 Efficiency peer groups 4 and T-9, Achievement peer group 5
 Legislative district(s): 8 and 12

District size, location: Medium-large, Town
 Students attending: 3,393
 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	\$800	\$798	\$780
	Students per administrative position	63	65	67
Plant operations	Cost per square foot	\$4.40	\$5.52	\$6.09
	Square footage per student	256	191	153
Food service	Cost per meal equivalent	\$3.62	\$2.80	\$2.79
Transportation	Cost per mile	\$2.33	\$2.13	\$3.66
	Cost per rider	\$1,285	\$958	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

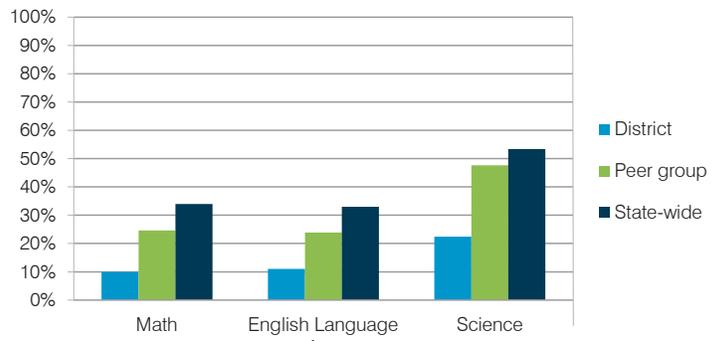
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,259	\$ 3,521	\$ 3,941	\$ 4,105
Administration	785	800	798	780
Plant operations	1,026	1,126	1,045	930
Food service	463	470	419	417
Transportation	534	545	411	371
Student support	524	476	597	613
Instruction support	541	666	479	442
Total operational	\$ 7,132	\$ 7,604	\$ 7,690	\$ 7,658
Land and buildings	\$ 192	\$ 454	\$ 382	\$ 641
Equipment	696	407	281	383
Interest	215	441	200	225
Other	19	17	59	150
Total nonoperational	\$ 1,122	\$ 1,319	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,254	\$ 8,923	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	65%	81%	76%
Poverty rate (2014)	21%	24%	23%
Students per teacher	20.2	16.7	18.6
Average teacher salary	\$41,715	\$43,855	\$46,008
Average years of teacher experience	10.2	12.3	11.0
Percentage of teachers in first 3 years	26%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,348	\$ 1,615	\$ 2,889	\$ 1,299
State	3,626	3,655	3,860	3,517
Local	3,521	3,851	2,930	4,248
Total revenues per pupil	\$ 8,495	\$ 9,121	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,719	\$ 5,637	\$ 5,185	\$ 5,303
Grants	1,401	1,591	1,573	1,167
Donations and tax credits	21	10	48	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	66	76	7 of 18	
Voter-approved levy increases	640	691	15 of 18	

Coolidge USD—page 2

Classroom dollar percentage

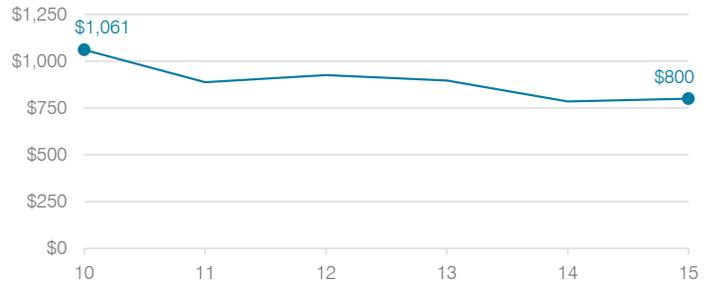
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.3	54.9	51.9	51.9	54.3	54.4	55.7	52.0	52.8	47.3	50.2	47.6	44.9	45.7	46.3

OPERATIONAL TRENDS Fiscal years as indicated

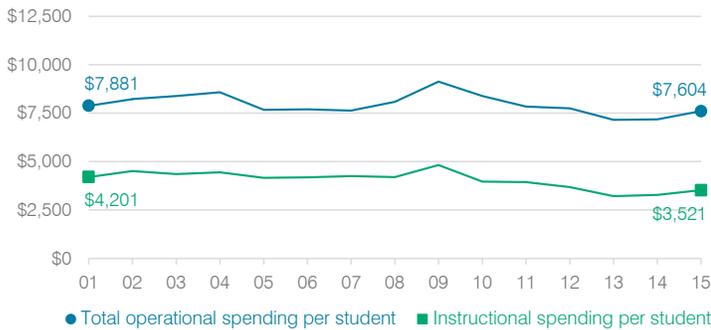
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 47.3 to 46.3 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and plant operations, food service, and transportation increased. Administration and student support decreased substantially.

Administrative cost per student



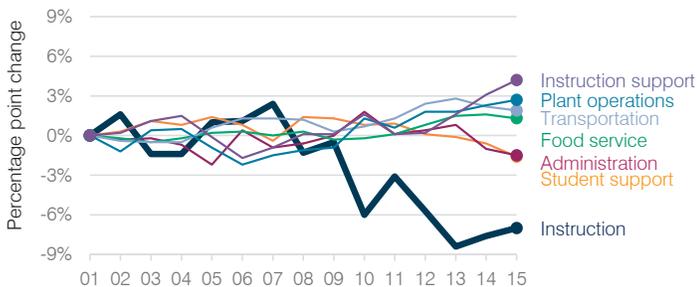
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



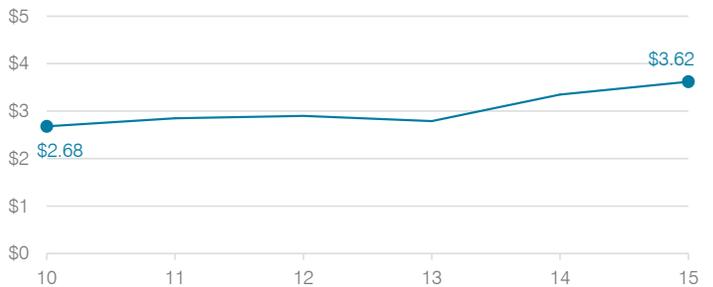
Plant cost per square foot and square footage per student



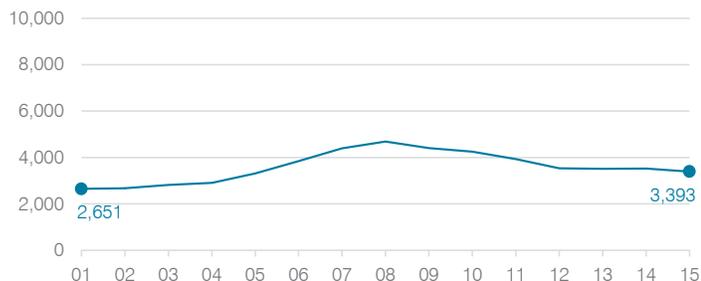
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cottonwood-Oak Creek Elementary School District

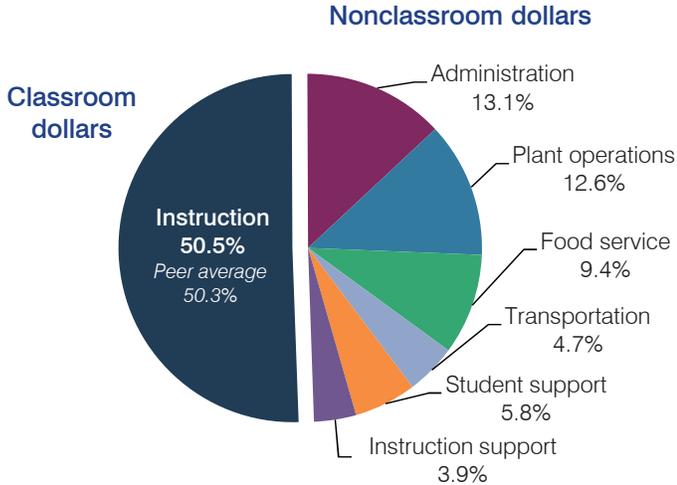
Yavapai County
 Efficiency peer groups 9 and T-7, Achievement peer group 18
 Legislative district(s): 1 and 6

District size, location: Medium-large, Town
 Students attending: 2,029
 Number of schools: 5

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$980	\$1,036	\$780
	Students per administrative position	54	59	67
Plant operations	Cost per square foot	\$6.28	\$6.51	\$6.09
	Square footage per student	151	143	153
Food service	Cost per meal equivalent	\$4.98	\$2.81	\$2.79
Transportation	Cost per mile	\$3.02	\$3.34	\$3.66
	Cost per rider	\$825	\$768	\$1,071

Very low
Low
Comparable
High
Very high

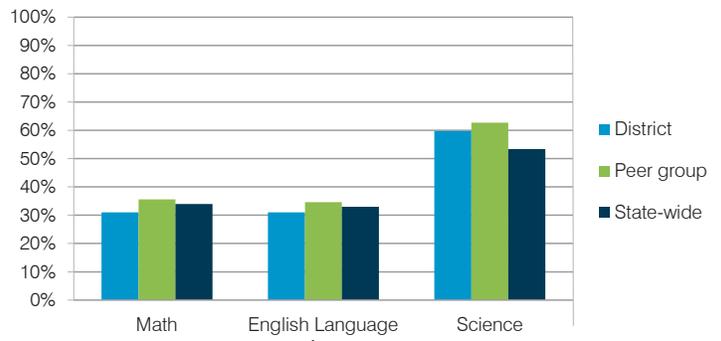
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,793	\$ 3,781	\$ 4,035	\$ 4,105
Administration	906	980	1,036	780
Plant operations	851	946	919	930
Food service	544	708	586	417
Transportation	412	351	505	371
Student support	490	435	482	613
Instruction support	297	290	501	442
Total operational	\$ 7,293	\$ 7,491	\$ 8,064	\$ 7,658
Land and buildings	\$ 58	\$ 183	\$ 300	\$ 641
Equipment	145	1,300	423	383
Interest	10	13	86	225
Other	144	92	113	150
Total nonoperational	\$ 357	\$ 1,588	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,650	\$ 9,079	\$ 8,986	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	24%	25%	23%
Students per teacher	16.6	12.5	18.6
Average teacher salary	\$38,799	\$46,197	\$46,008
Average years of teacher experience	12.7	11.8	11.0
Percentage of teachers in first 3 years	14%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	1.1%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,195	\$ 1,303	\$ 1,856	\$ 1,299
State	2,985	3,254	4,465	3,517
Local	3,124	3,581	2,510	4,248
Total revenues per pupil	\$ 7,304	\$ 8,138	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,217	\$ 5,274	\$ 5,536	\$ 5,303
Grants	1,275	1,307	2,013	1,167
Donations and tax credits	94	87	65	78
Select revenues from less common sources				
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	478	498	8 of 10	

Cottonwood-Oak Creek ESD—page 2

Classroom dollar percentage

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

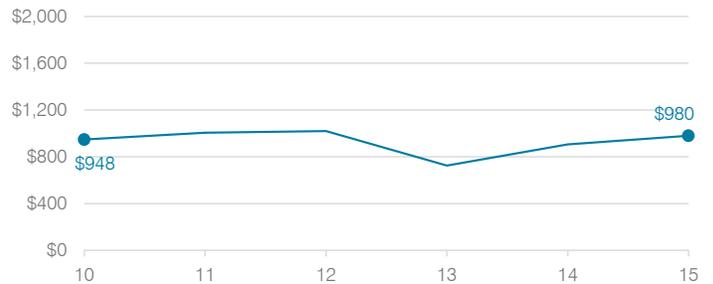
OPERATIONAL TRENDS

Fiscal years as indicated

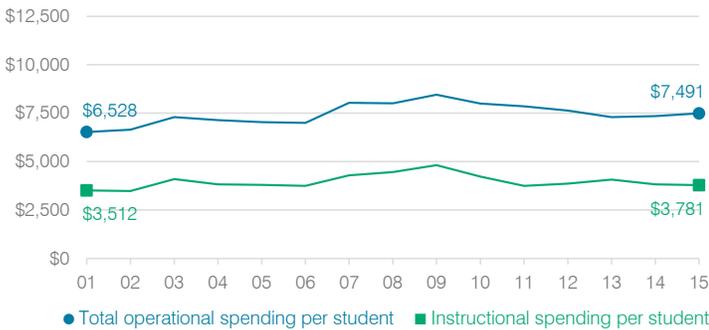
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.8 to 50.5 percent. Overall, as a percentage of total operational spending, plant operations and food service increased and transportation increased slightly, while student support decreased slightly.

Administrative cost per student



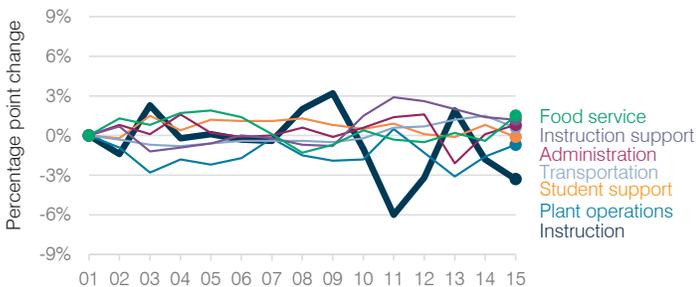
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



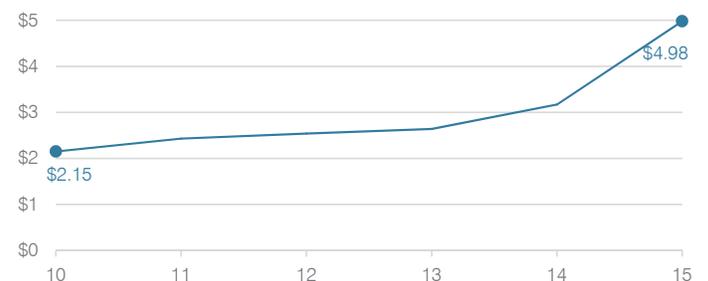
Plant cost per square foot and square footage per student



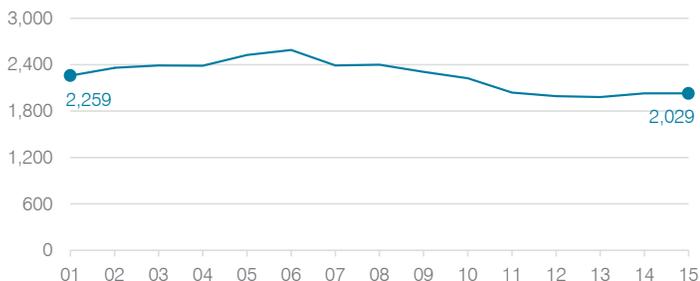
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



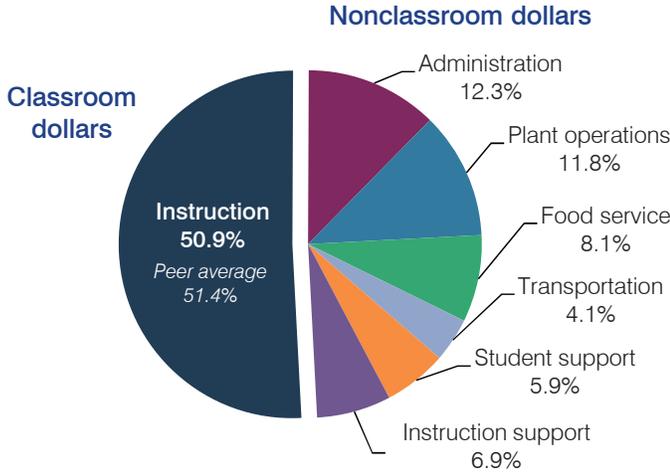
Crane Elementary School District

Yuma County
 Efficiency peer groups 8 and T-1, Achievement peer group 13
 Legislative district(s): 4 and 13

District size, location: Medium-large, City
 Students attending: 6,028
 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	\$773	\$918	\$780
	Students per administrative position	76	70	67
Plant operations	Cost per square foot	\$7.14	\$6.18	\$6.09
	Square footage per student	104	140	153
Food service	Cost per meal equivalent	\$2.47	\$2.61	\$2.79
Transportation	Cost per mile	\$5.20	\$6.37	\$3.66
	Cost per rider	\$581	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

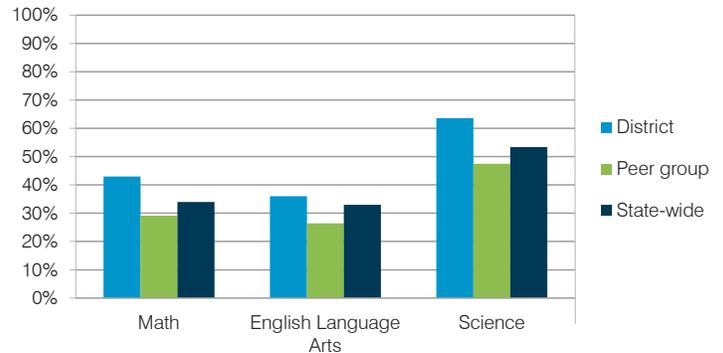
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,231	\$ 3,206	\$ 3,933	\$ 4,105
Administration	763	773	918	780
Plant operations	704	742	851	930
Food service	501	510	592	417
Transportation	273	260	295	371
Student support	374	369	564	613
Instruction support	468	434	484	442
Total operational	\$ 6,314	\$ 6,294	\$ 7,637	\$ 7,658
Land and buildings	\$ 6	\$ 79	\$ 1,094	\$ 641
Equipment	154	273	412	383
Interest	110	114	239	225
Other	0	1	136	150
Total nonoperational	\$ 270	\$ 467	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 6,584	\$ 6,761	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	29%	25%	23%
Students per teacher	20.9	19.6	18.6
Average teacher salary	\$44,601	\$41,292	\$46,008
Average years of teacher experience	8.9	7.7	11.0
Percentage of teachers in first 3 years	30%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	1.8%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,256	\$ 1,105	\$ 1,698	\$ 1,299
State	4,438	4,444	3,607	3,517
Local	1,219	1,163	4,048	4,248
Total revenues per pupil	\$ 6,913	\$ 6,712	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,052	\$ 4,721	\$ 4,908	\$ 5,303
Grants	1,285	1,153	1,782	1,167
Donations and tax credits	59	88	46	78
Select revenues from less common sources				
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	426	308	19 of 19	

Crane ESD—page 2

Classroom dollar percentage

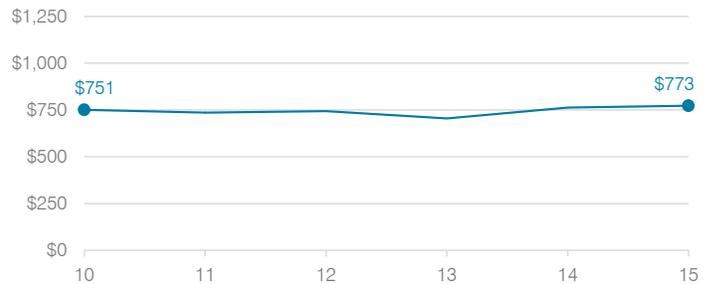
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.8	59.4	59.0	58.8	57.4	56.5	55.8	56.0	54.3	53.5	52.8	51.1	50.8	51.2	50.9

OPERATIONAL TRENDS Fiscal years as indicated

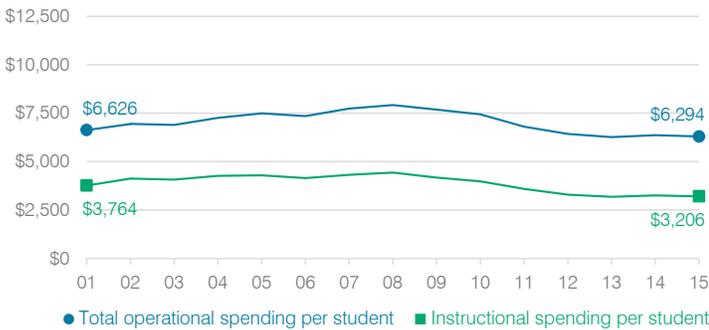
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom decreased from 53.5 to 50.9 percent. Overall, as a percentage of total operational spending, administration and food service increased, while plant operations decreased and all other nonclassroom areas remained fairly stable.

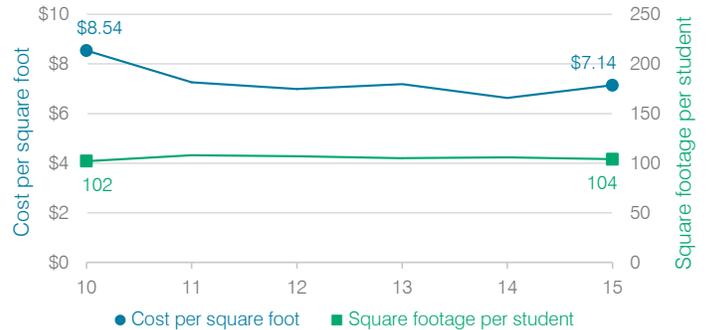
Administrative cost per student



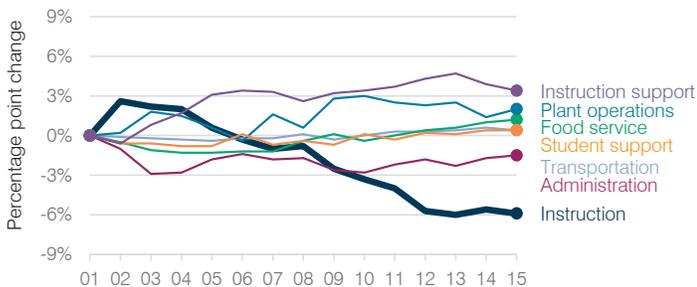
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



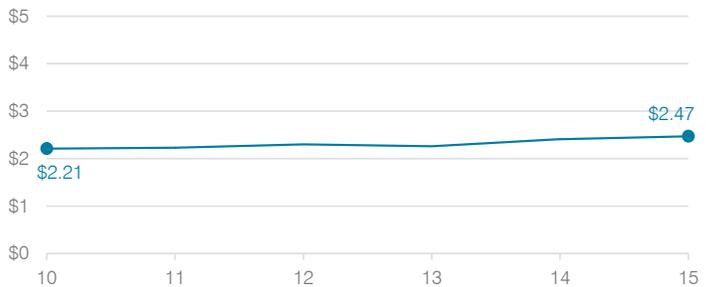
Plant cost per square foot and square footage per student



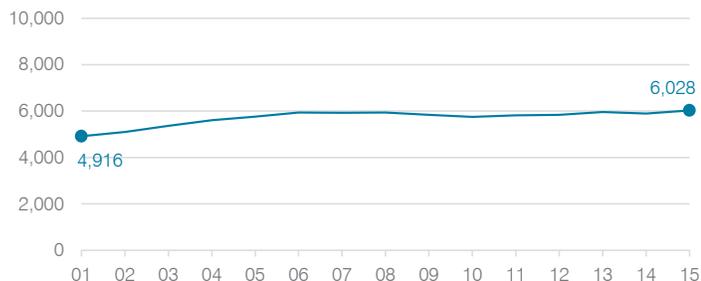
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Creighton Elementary School District

Maricopa County

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

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

District size, location:

Medium-large, City

Students attending:

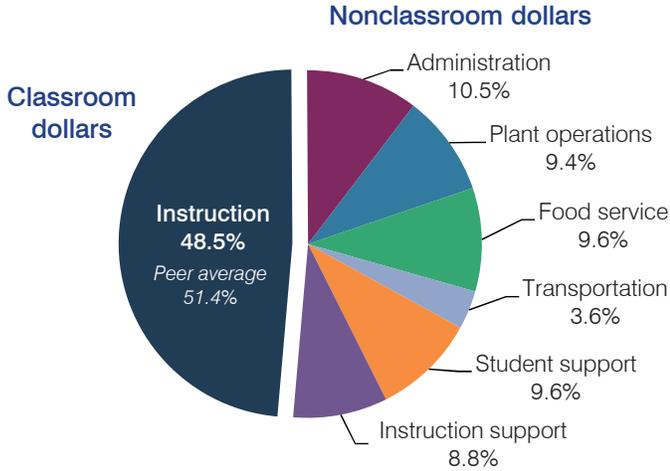
6,103

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	\$842	\$918	\$780
	Students per administrative position	60	70	67
Plant operations	Cost per square foot	\$4.62	\$6.18	\$6.09
	Square footage per student	163	140	153
Food service	Cost per meal equivalent	\$2.97	\$2.61	\$2.79
Transportation	Cost per mile	\$6.51	\$4.87	\$3.66
	Cost per rider	\$919	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

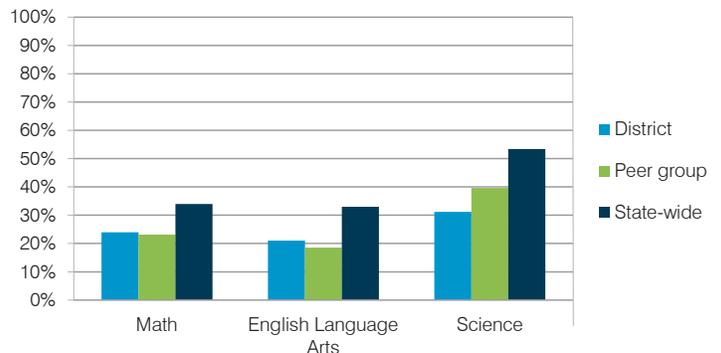
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,727	\$ 3,882	\$ 3,933	\$ 4,105
Administration	810	842	918	780
Plant operations	931	754	851	930
Food service	715	770	592	417
Transportation	280	289	295	371
Student support	726	767	564	613
Instruction support	673	700	484	442
Total operational	\$ 7,862	\$ 8,004	\$ 7,637	\$ 7,658
Land and buildings	\$ 407	\$ 2,963	\$ 1,094	\$ 641
Equipment	278	317	412	383
Interest	83	145	239	225
Other	110	106	136	150
Total nonoperational	\$ 878	\$ 3,531	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 8,740	\$ 11,535	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	43%	50%	23%
Students per teacher	17.4	18.5	18.6
Average teacher salary	\$44,097	\$49,020	\$46,008
Average years of teacher experience	8.3	9.0	11.0
Percentage of teachers in first 3 years	30%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,206	\$ 2,250	\$ 1,698	\$ 1,299
State	3,949	3,941	3,607	3,517
Local	2,413	2,685	4,048	4,248
Total revenues per pupil	\$ 8,568	\$ 8,876	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,105	\$ 4,923	\$ 4,908	\$ 5,303
Grants	2,283	2,341	1,782	1,167
Donations and tax credits	43	36	46	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	4 of 19	
Small school adjustment	0	0	0 of 19	
Federal impact aid	0	0	0 of 19	
Voter-approved levy increases	1,040	477	19 of 19	

Creighton ESD—page 2

Classroom dollar percentage

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

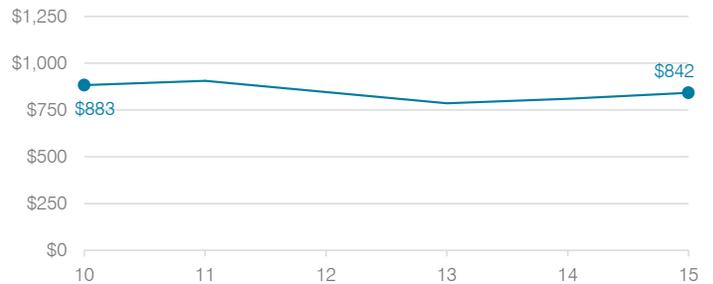
OPERATIONAL TRENDS

Fiscal years as indicated

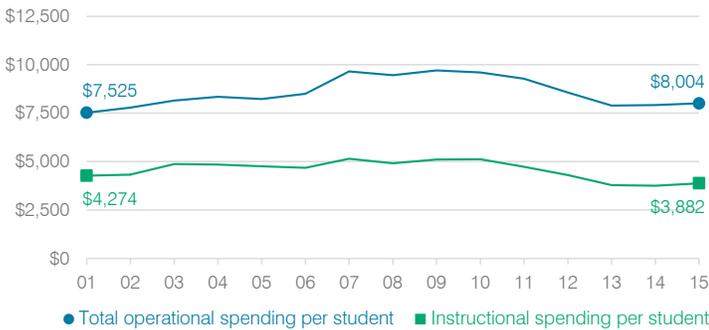
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 17 percent. The percentage of dollars spent in the classroom decreased overall from 53.3 to 48.5 percent. As a percentage of total operational spending, food service and student support increased substantially and plant operations increased slightly, while instruction support decreased. Administration and transportation remained fairly stable.

Administrative cost per student



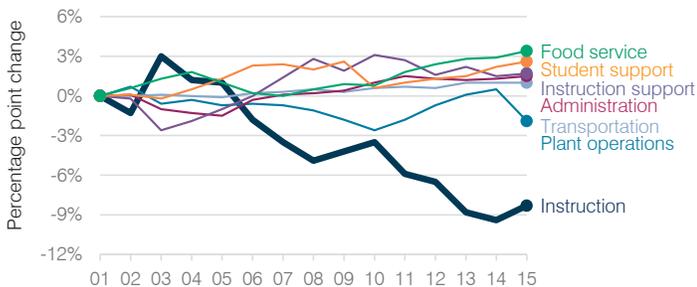
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



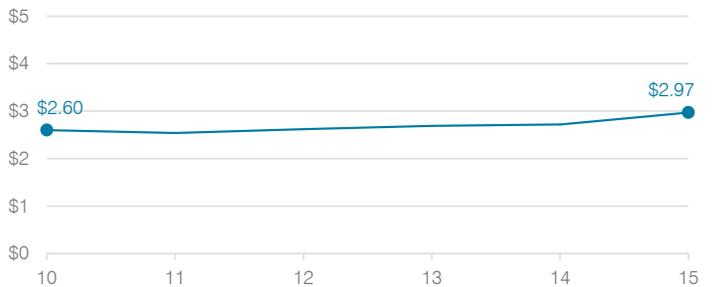
Plant cost per square foot and square footage per student



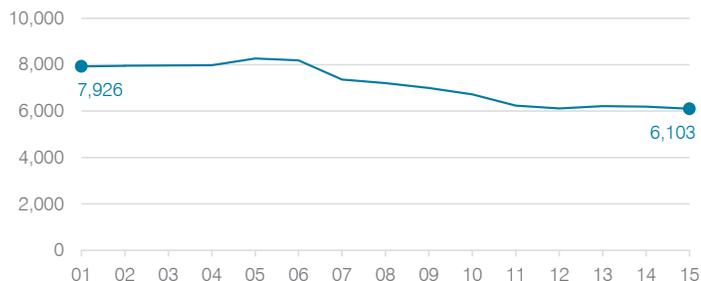
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Crown King Elementary School District

Yavapai County

Efficiency peer group 11 and Achievement peer group 17

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

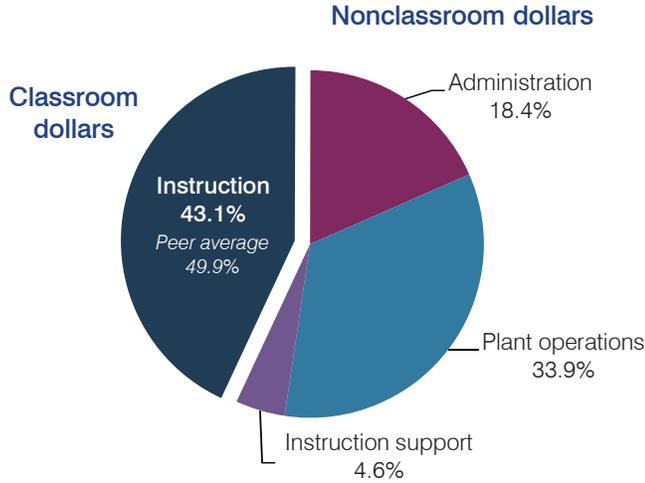
1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$14,450	\$3,013	\$780
	Students per administrative position	1	29	67
Plant operations	Cost per square foot	\$14.05	\$6.80	\$6.09
	Square footage per student	1,900	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	N/A	N/A	\$3.66
	Cost per rider	N/A	N/A	\$1,071

Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 14,964	\$ 33,950	\$ 8,258	\$ 4,105
Administration	3,886	14,450	3,013	780
Plant operations	4,908	26,686	2,390	930
Food service	0	0	967	417
Transportation	0	0	1,127	371
Student support	402	0	664	613
Instruction support	418	3,600	572	442
Total operational	\$ 24,578	\$ 78,686	\$ 16,991	\$ 7,658
Land and buildings	\$ 137	\$ 1,000	\$ 961	\$ 641
Equipment	358	4,275	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 495	\$ 5,275	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 25,073	\$ 83,961	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	N/A	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	N/A	19%	23%
Students per teacher	N/A	12.5	18.6
Average teacher salary	N/A	\$42,845	\$46,008
Average years of teacher experience	N/A	12.2	11.0
Percentage of teachers in first 3 years	N/A	13%	20%

Students who met state standards

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low

Moderate

High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 5,350	\$ 15,860	\$ 2,858	\$ 1,299
State	320	1,865	4,521	3,517
Local	16,846	68,525	13,591	4,248
Total revenues per pupil	\$22,516	\$86,250	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,134	\$ 28,354	\$ 9,139	\$ 5,303
Grants	5,351	15,865	3,089	1,167
Donations and tax credits	56	236	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	16,846	68,525	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Crown King ESD—page 2

Classroom dollar percentage

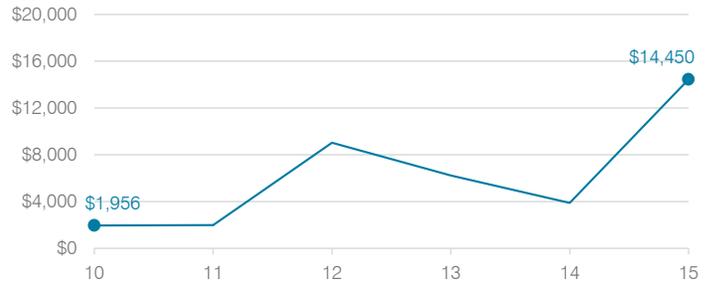
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	63.9	66.5	64.7	63.9	67.0	71.2	65.6	68.0	68.3	68.7	69.0	64.4	54.6	60.9	43.1

OPERATIONAL TRENDS Fiscal years as indicated

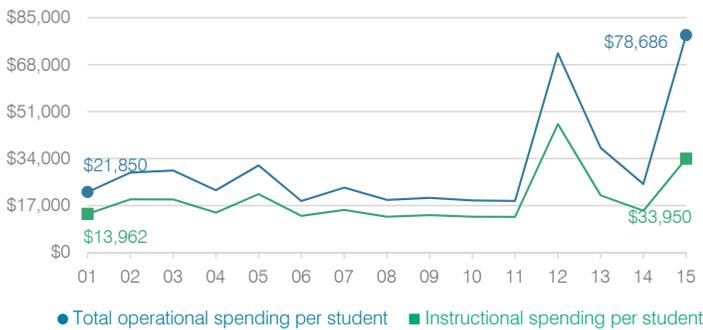
5-year spending trend (2010 through 2015)

Student enrollment decreased by 83 percent, which contributed to the 318 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 68.7 to 43.1 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



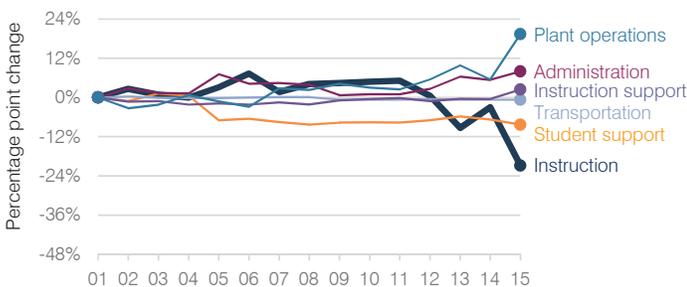
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



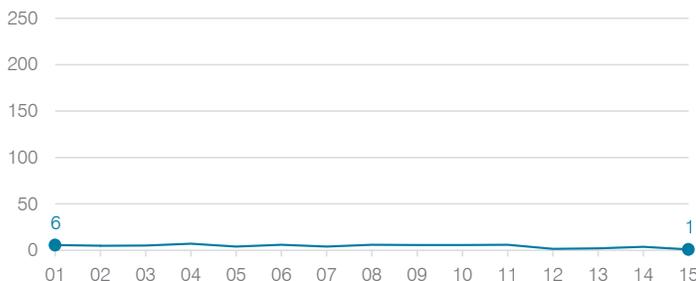
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider

Transportation costs per mile and per rider trends are not shown because the District did not operate a transportation program during all or a substantial portion of fiscal years 2010 through 2015.

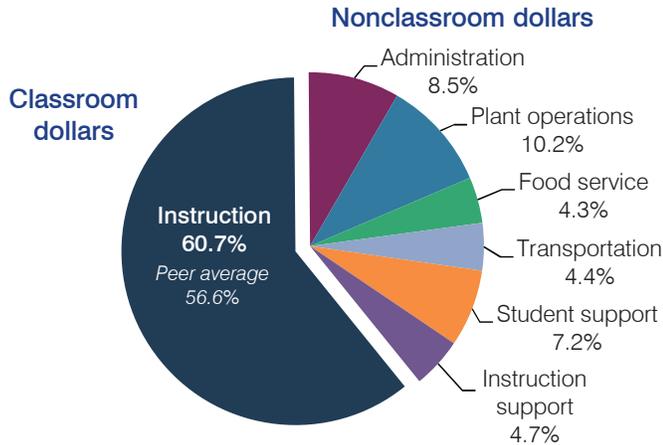
Deer Valley Unified School District

Maricopa County
 Efficiency peer groups 1 and T-4, Achievement peer group 2
 Legislative district(s): 1, 15, 20, and 22

District size, location: Very large, Suburb
 Students attending: 32,593
 Number of schools: 37

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$595	\$641	\$780
	Students per administrative position	87	81	67
Plant operations	Cost per square foot	\$5.28	\$5.93	\$6.09
	Square footage per student	136	144	153
Food service	Cost per meal equivalent	\$2.49	\$2.75	\$2.79
Transportation	Cost per mile	\$4.42	\$3.61	\$3.66
	Cost per rider	\$1,175	\$1,124	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

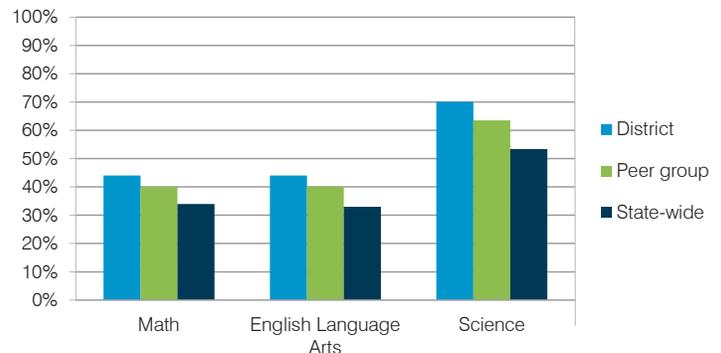
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,919	\$ 4,268	\$ 4,107	\$ 4,105
Administration	609	595	641	780
Plant operations	751	720	853	930
Food service	299	299	333	417
Transportation	335	313	343	371
Student support	479	506	618	613
Instruction support	326	331	367	442
Total operational	\$ 6,718	\$ 7,032	\$ 7,262	\$ 7,658
Land and buildings	\$ 740	\$ 1,087	\$ 551	\$ 641
Equipment	194	355	316	383
Interest	176	171	266	225
Other	322	301	184	150
Total nonoperational	\$ 1,432	\$ 1,914	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 8,150	\$ 8,946	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	92%	88%	76%
Poverty rate (2014)	11%	14%	23%
Students per teacher	18.2	19.3	18.6
Average teacher salary	\$44,928	\$44,660	\$46,008
Average years of teacher experience	12.1	10.7	11.0
Percentage of teachers in first 3 years	14%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	1.1%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 615	\$ 622	\$ 839	\$ 1,299
State	3,110	3,032	3,183	3,517
Local	4,408	4,483	4,941	4,248
Total revenues per pupil	\$ 8,133	\$ 8,137	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,280	\$ 4,976	\$ 5,221	\$ 5,303
Grants	630	641	854	1,167
Donations and tax credits	51	61	83	78
Select revenues from less common sources				
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	1,463	1,394	10 of 10	

Deer Valley USD—page 2

Classroom dollar percentage

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

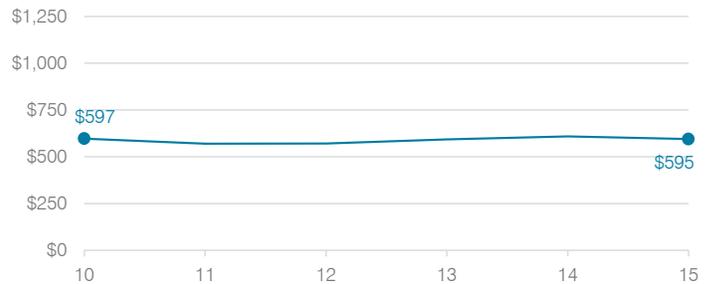
OPERATIONAL TRENDS

Fiscal years as indicated

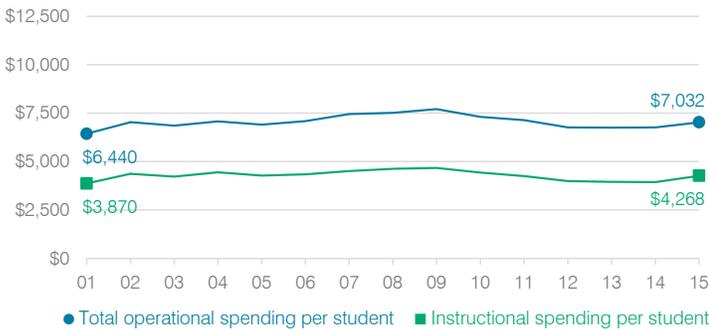
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, increasing slightly overall from 60.6 to 60.7 percent. As a percentage of total operational spending, plant operations decreased, while instruction support increased. Most other nonclassroom areas remained stable.

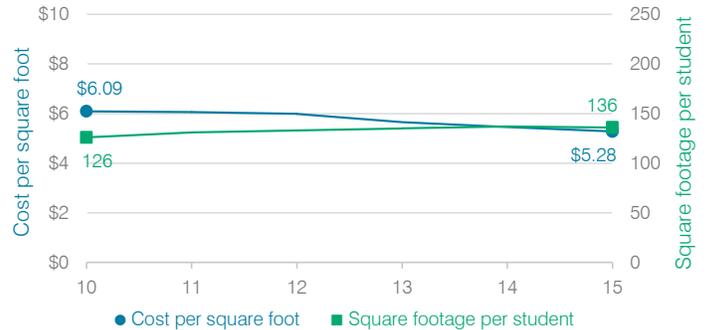
Administrative cost per student



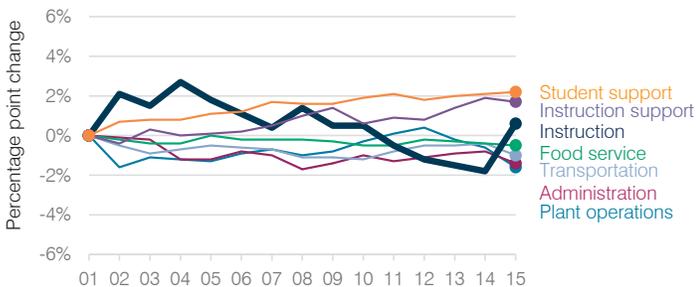
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



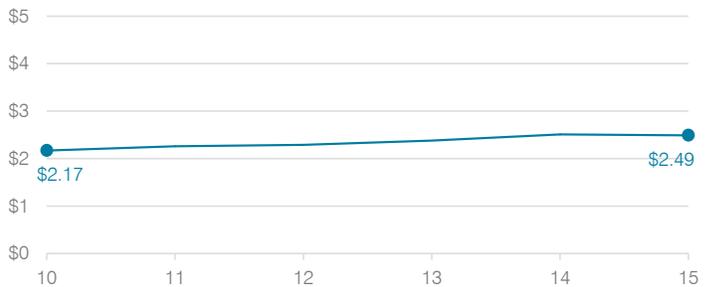
Plant cost per square foot and square footage per student



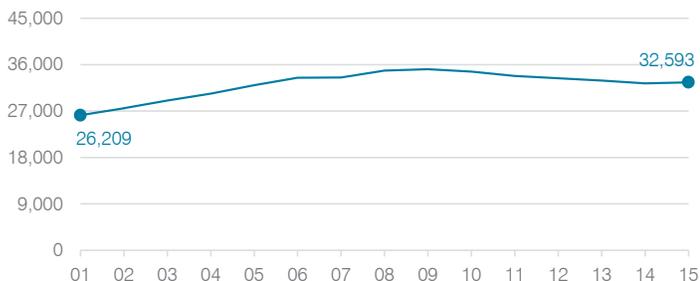
Changes in operational spending percentages



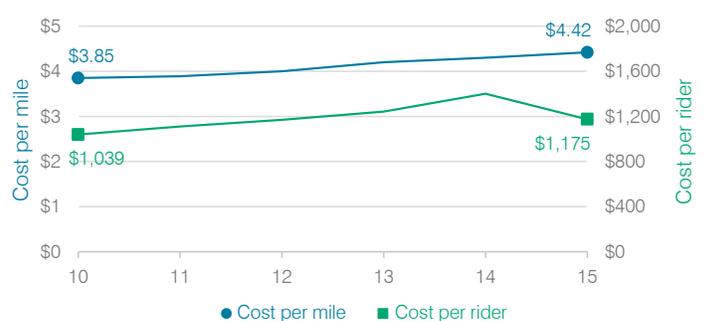
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Double Adobe Elementary School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

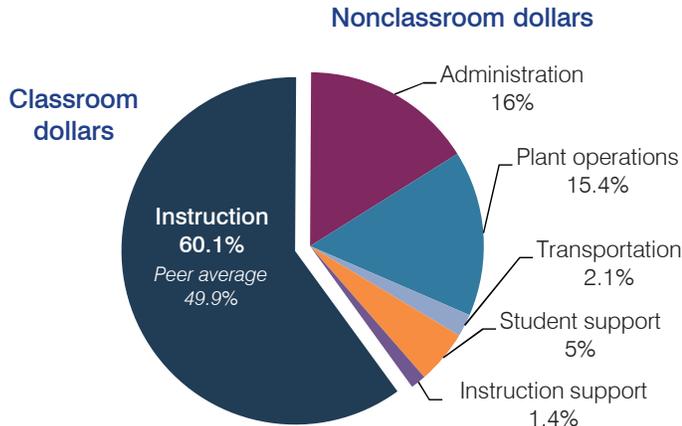
44

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	\$1,731	\$3,013	\$780
	Students per administrative position	36	29	67
Plant operations	Cost per square foot	\$8.46	\$6.80	\$6.09
	Square footage per student	197	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	\$0.50	\$1.55	\$3.66
	Cost per rider	\$237	\$1,620	\$1,071

Per pupil spending

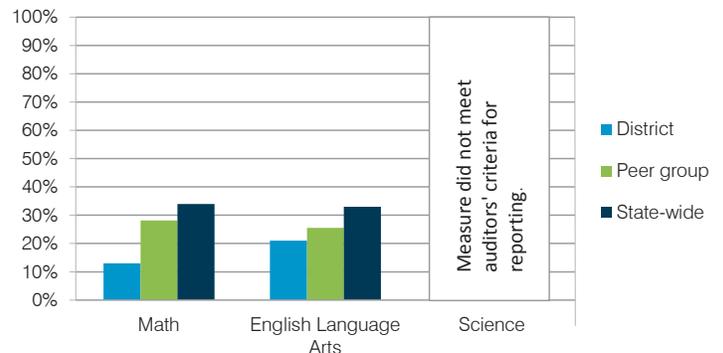
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,613	\$ 6,503	\$ 8,258	\$ 4,105
Administration	2,193	1,731	3,013	780
Plant operations	993	1,669	2,390	930
Food service	0	0	967	417
Transportation	248	230	1,127	371
Student support	902	542	664	613
Instruction support	38	147	572	442
Total operational	\$ 11,987	\$ 10,822	\$ 16,991	\$ 7,658
Land and buildings	\$ 2,130	\$ 180	\$ 961	\$ 641
Equipment	1,132	664	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 3,262	\$ 844	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 15,249	\$ 11,666	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	30%	31%	23%
Students per teacher	11.1	12.9	18.6
Average teacher salary	\$47,183	\$43,855	\$46,008
Average years of teacher experience	11.5	12.6	11.0
Percentage of teachers in first 3 years	0%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 193	\$ 1,279	\$ 2,858	\$ 1,299
State	5,247	8,112	4,521	3,517
Local	2,954	4,856	13,591	4,248
Total revenues per pupil	\$ 8,394	\$ 14,247	\$ 20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,061	\$ 10,067	\$ 9,139	\$ 5,303
Grants	193	1,280	3,089	1,167
Donations and tax credits	0	84	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	2,498	2,249	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Double Adobe ESD—page 2

Classroom dollar percentage

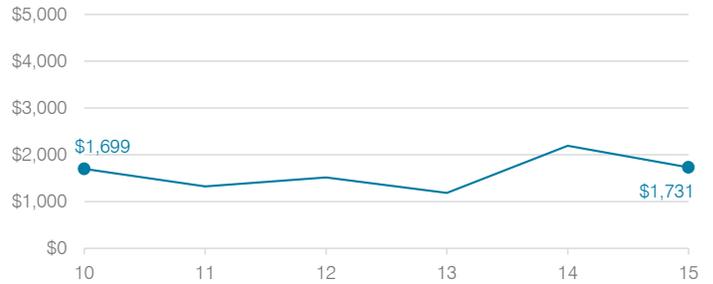
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	66.0	65.4	64.1	63.5	62.9	63.3	62.4	61.6	61.3	64.3	65.0	61.5	69.6	63.5	60.1

OPERATIONAL TRENDS Fiscal years as indicated

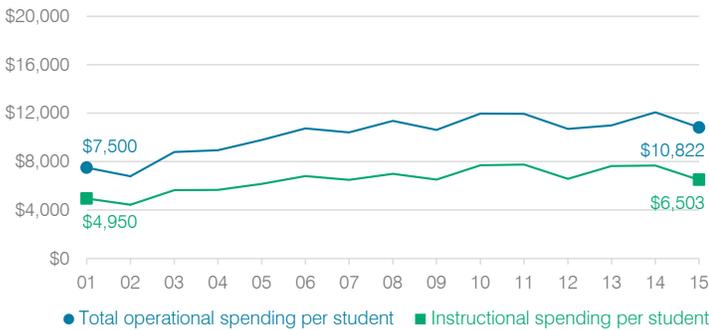
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 64.3 to 60.1 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations increased substantially.

Administrative cost per student



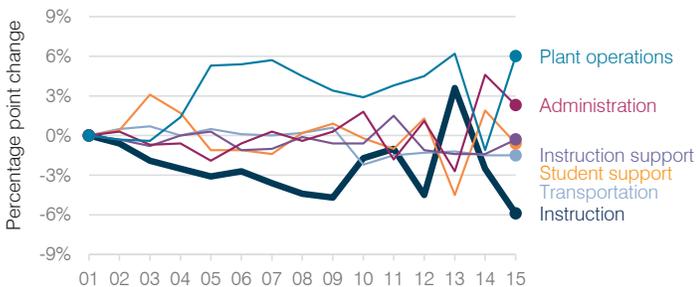
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



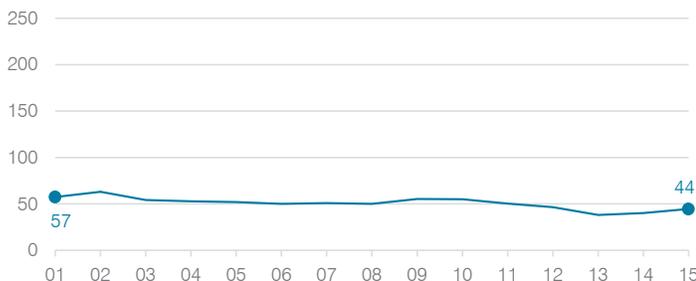
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider



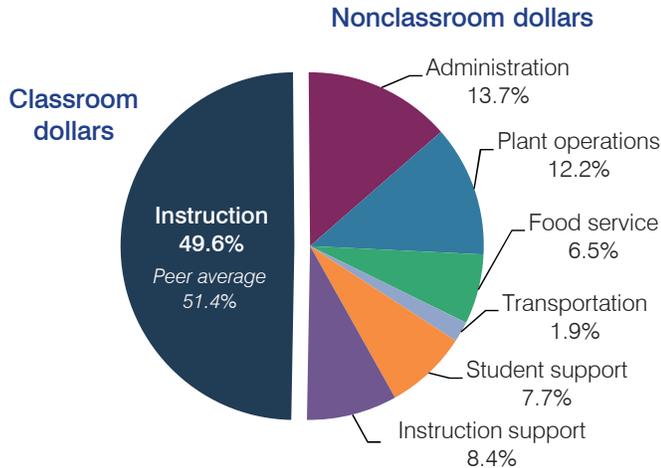
Douglas Unified School District

Cochise County
 Efficiency peer groups 4 and T-8, Achievement peer group 7
 Legislative district(s): 14

District size, location: Medium-large, Town
 Students attending: 3,667
 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	\$989	\$798	\$780
	Students per administrative position	51	65	67
Plant operations	Cost per square foot	\$5.66	\$5.52	\$6.09
	Square footage per student	156	191	153
Food service	Cost per meal equivalent	\$2.58	\$2.80	\$2.79
Transportation	Cost per mile	\$3.78	\$2.54	\$3.66
	Cost per rider	\$1,358	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

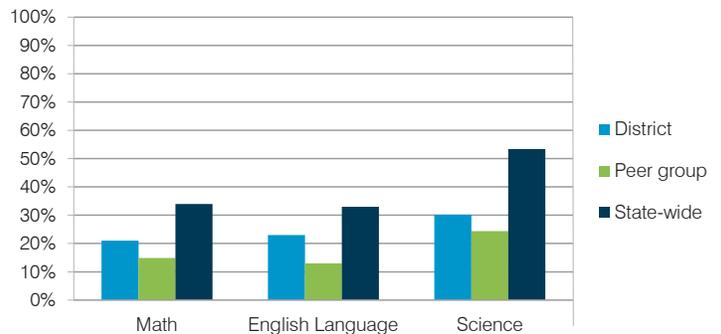
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,662	\$ 3,574	\$ 3,941	\$ 4,105
Administration	935	989	798	780
Plant operations	882	881	1,045	930
Food service	473	465	419	417
Transportation	157	138	411	371
Student support	528	551	597	613
Instruction support	591	603	479	442
Total operational	\$ 7,228	\$ 7,201	\$ 7,690	\$ 7,658
Land and buildings	\$ 53	\$ 148	\$ 382	\$ 641
Equipment	216	197	281	383
Interest	101	109	200	225
Other	14	15	59	150
Total nonoperational	\$ 384	\$ 469	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,612	\$ 7,670	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	92%	94%
Graduation rate (2014)	84%	72%	76%
Poverty rate (2014)	40%	41%	23%
Students per teacher	20.7	15.8	18.6
Average teacher salary	\$39,420	\$45,502	\$46,008
Average years of teacher experience	11.1	12.7	11.0
Percentage of teachers in first 3 years	12%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.1%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,763	\$ 1,791	\$ 2,889	\$ 1,299
State	3,902	4,035	3,860	3,517
Local	1,222	1,708	2,930	4,248
Total revenues per pupil	\$ 6,887	\$ 7,534	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,051	\$ 4,659	\$ 5,185	\$ 5,303
Grants	1,767	1,886	1,573	1,167
Donations and tax credits	73	27	48	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	0	0	7 of 18	
Voter-approved levy increases	164	164	15 of 18	

Douglas USD—page 2

Classroom dollar percentage

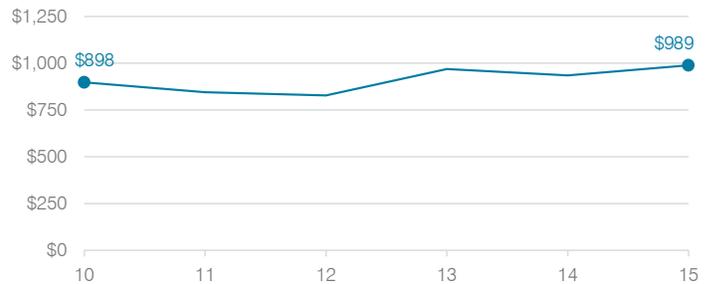
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	62.2	63.6	61.0	63.6	60.0	58.8	59.5	58.2	54.9	53.2	53.8	52.3	52.4	50.7	49.6

OPERATIONAL TRENDS Fiscal years as indicated

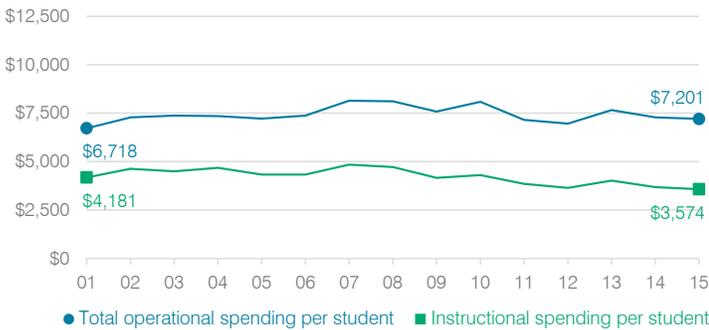
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom decreased from 53.2 to 49.6 percent. As a percentage of total operational spending, student support increased substantially and administration, plant operations, and food service increased. Instructional support decreased substantially, while transportation remained stable.

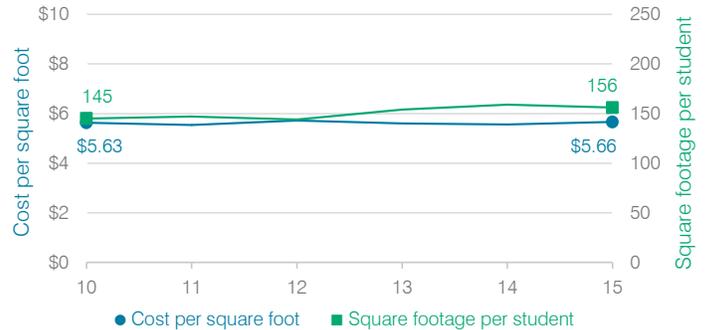
Administrative cost per student



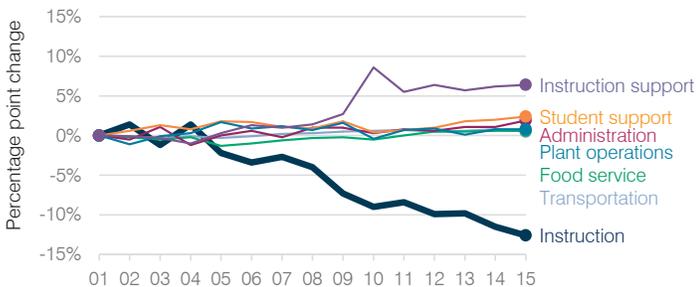
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



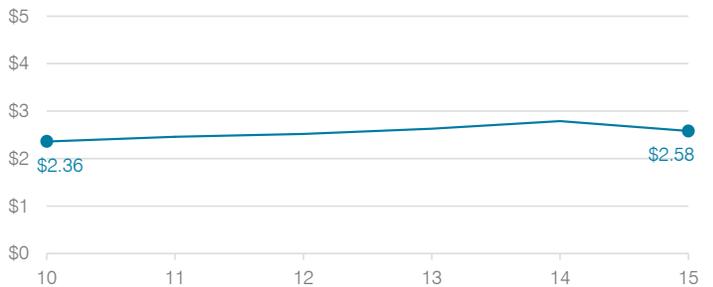
Plant cost per square foot and square footage per student



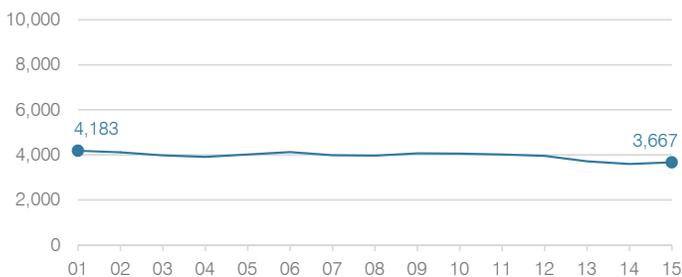
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



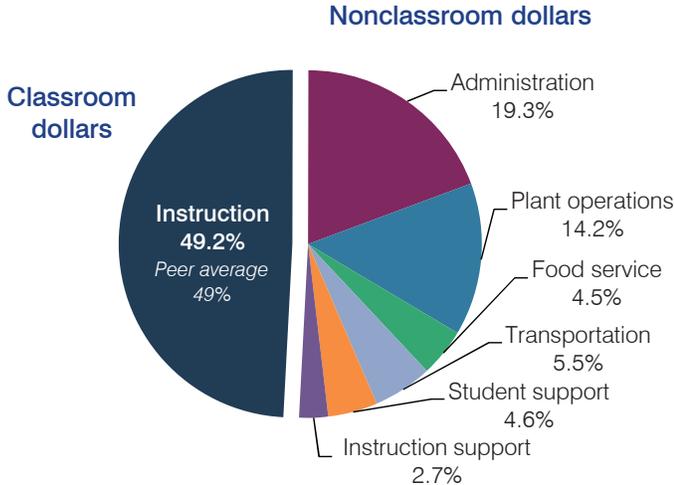
Duncan Unified School District

Greenlee County
 Efficiency peer groups 6 and T-10, Achievement peer group 4
 Legislative district(s): 14

District size, location: Small, Rural
 Students attending: 365
 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	\$1,840	\$1,639	\$780
	Students per administrative position	43	46	67
Plant operations	Cost per square foot	\$3.87	\$5.09	\$6.09
	Square footage per student	351	327	153
Food service	Cost per meal equivalent	\$3.14	\$3.59	\$2.79
Transportation	Cost per mile	\$1.29	\$2.01	\$3.66
	Cost per rider	\$903	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

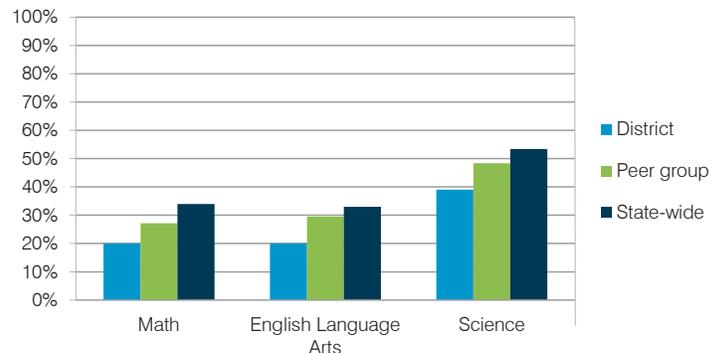
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,467	\$ 4,685	\$ 5,004	\$ 4,105
Administration	1,745	1,840	1,639	780
Plant operations	1,335	1,357	1,561	930
Food service	384	431	492	417
Transportation	516	522	511	371
Student support	493	434	610	613
Instruction support	236	254	392	442
Total operational	\$ 9,176	\$ 9,523	\$ 10,209	\$ 7,658
Land and buildings	\$ 200	\$ 355	\$ 251	\$ 641
Equipment	398	509	730	383
Interest	141	121	180	225
Other	0	0	50	150
Total nonoperational	\$ 739	\$ 985	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 9,915	\$ 10,508	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	86%	88%	76%
Poverty rate (2014)	18%	16%	23%
Students per teacher	15.6	16.1	18.6
Average teacher salary	\$41,988	\$42,544	\$46,008
Average years of teacher experience	12.3	10.5	11.0
Percentage of teachers in first 3 years	14%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,129	\$ 1,420	\$ 1,992	\$ 1,299
State	755	916	3,085	3,517
Local	8,455	9,939	6,884	4,248
Total revenues per pupil	\$10,339	\$12,275	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,309	\$ 6,381	\$ 6,548	\$ 5,303
Grants	1,188	1,445	1,861	1,167
Donations and tax credits	132	110	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	1,393	1,372	15 of 20	

Duncan USD—page 2

Classroom dollar percentage

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

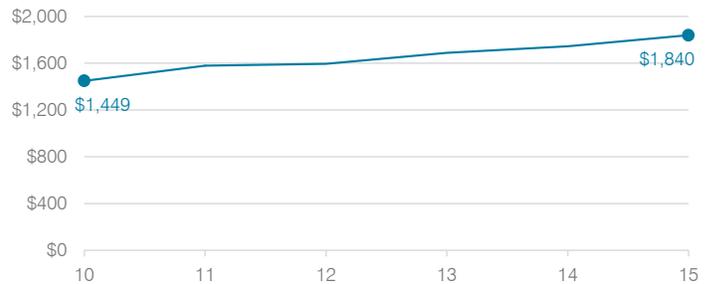
OPERATIONAL TRENDS

Fiscal years as indicated

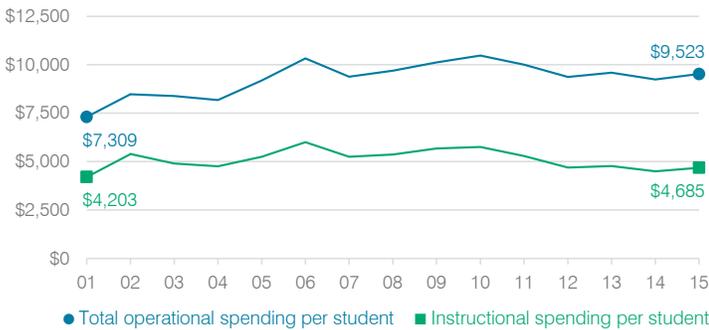
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom decreased from 54.9 to 49.2 percent. As a percentage of total operational spending, administration increased substantially, instruction support increased, and transportation and food service increased slightly. Plant operations decreased and student support varied year to year.

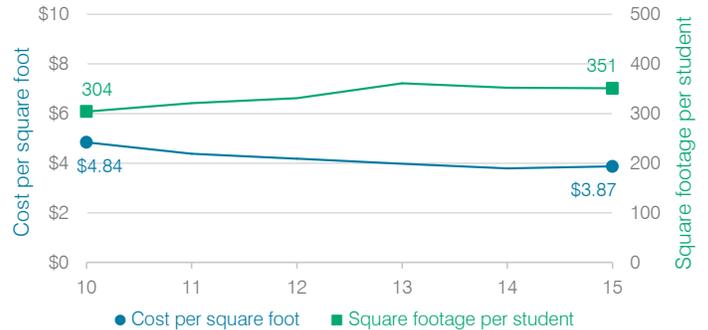
Administrative cost per student



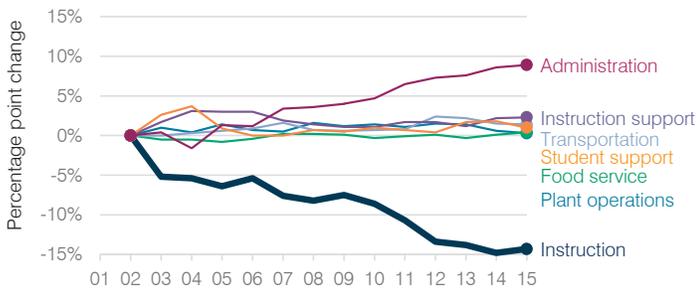
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



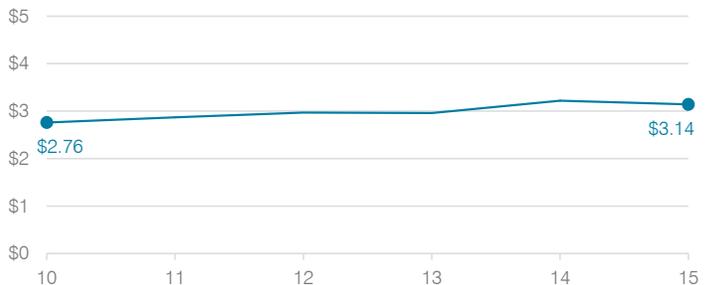
Plant cost per square foot and square footage per student



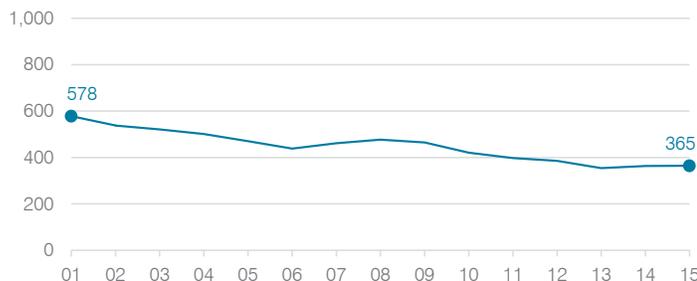
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Dysart Unified School District

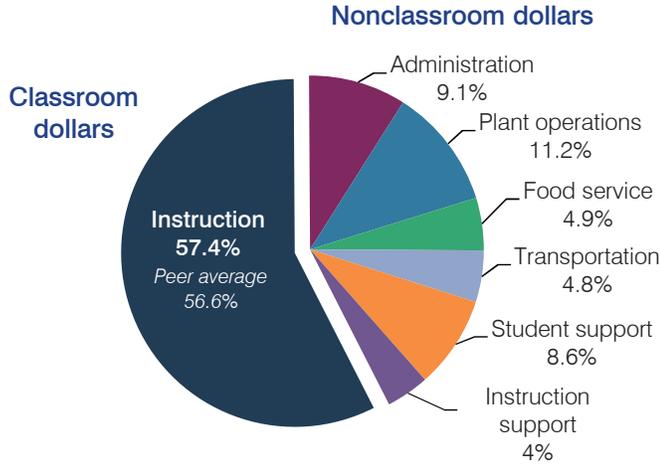
Maricopa County
 Efficiency peer groups 1 and T-3, Achievement peer group 2
 Legislative district(s): 13, 21, 22, and 29

District size, location: Very large, Suburb
 Students attending: 25,469
 Number of schools: 23

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$613	\$641	\$780
	Students per administrative position	89	81	67
Plant operations	Cost per square foot	\$5.87	\$5.93	\$6.09
	Square footage per student	128	144	153
Food service	Cost per meal equivalent	\$2.69	\$2.75	\$2.79
Transportation	Cost per mile	\$4.00	\$3.90	\$3.66
	Cost per rider	\$1,344	\$957	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

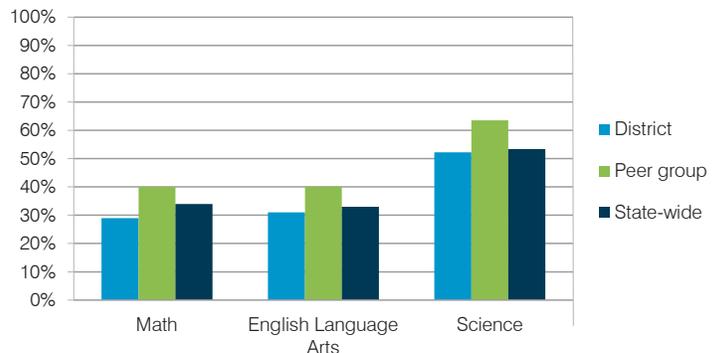
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,777	\$ 3,846	\$ 4,107	\$ 4,105
Administration	609	613	641	780
Plant operations	751	750	853	930
Food service	376	328	333	417
Transportation	358	323	343	371
Student support	618	576	618	613
Instruction support	354	269	367	442
Total operational	\$ 6,843	\$ 6,705	\$ 7,262	\$ 7,658
Land and buildings	\$ 11	\$ 90	\$ 551	\$ 641
Equipment	178	253	316	383
Interest	315	276	266	225
Other	116	99	184	150
Total nonoperational	\$ 620	\$ 718	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 7,463	\$ 7,423	\$ 8,579	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	95%	94%
Graduation rate (2014)	84%	88%	76%
Poverty rate (2014)	17%	14%	23%
Students per teacher	19.8	19.3	18.6
Average teacher salary	\$47,731	\$44,660	\$46,008
Average years of teacher experience	8.3	10.7	11.0
Percentage of teachers in first 3 years	19%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.2%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 694	\$ 688	\$ 839	\$ 1,299
State	3,754	3,723	3,183	3,517
Local	3,422	3,332	4,941	4,248
Total revenues per pupil	\$ 7,870	\$ 7,743	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,350	\$ 5,082	\$ 5,221	\$ 5,303
Grants	702	699	854	1,167
Donations and tax credits	46	48	83	78
Select revenues from less common sources				
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	1,214	1,226	10 of 10	

Dysart USD—page 2

Classroom dollar percentage

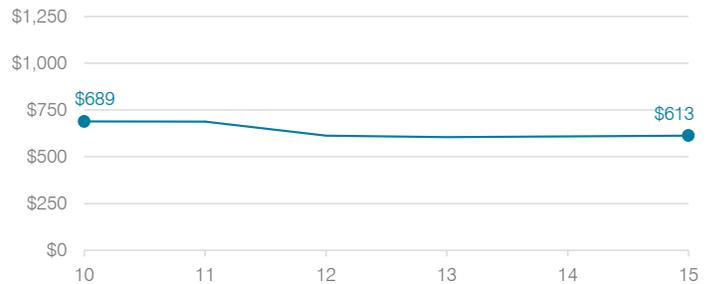
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	50.8	55.1	55.8	55.3	57.4	59.4	58.9	57.3	57.2	55.9	55.3	54.9	55.8	55.2	57.4

OPERATIONAL TRENDS Fiscal years as indicated

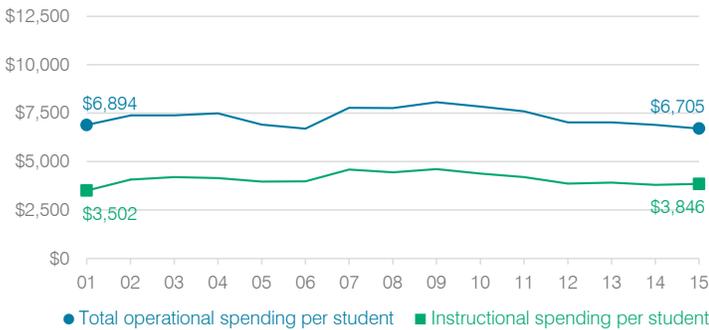
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 55.9 to 57.4 percent. Overall, as a percentage of total operational spending, instruction support decreased and transportation decreased slightly. Plant operations increased slightly, while other nonclassroom areas remained fairly stable.

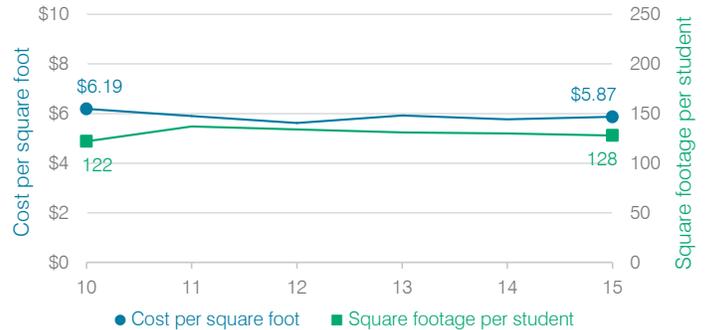
Administrative cost per student



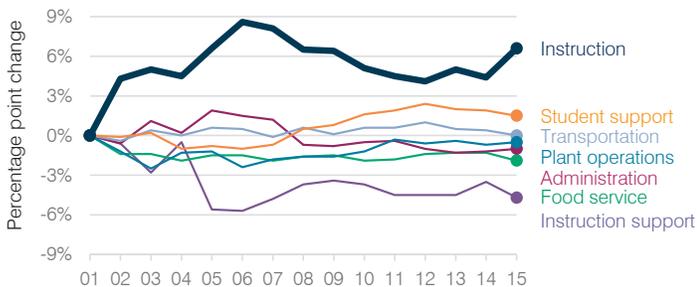
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



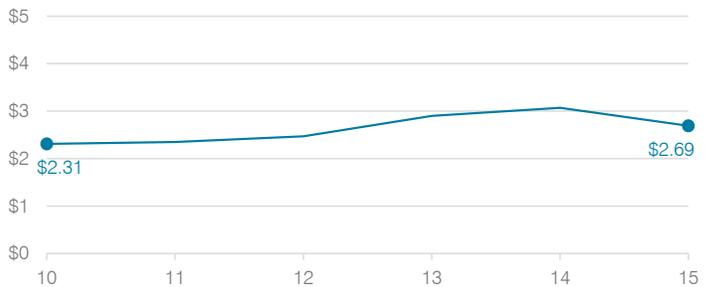
Plant cost per square foot and square footage per student



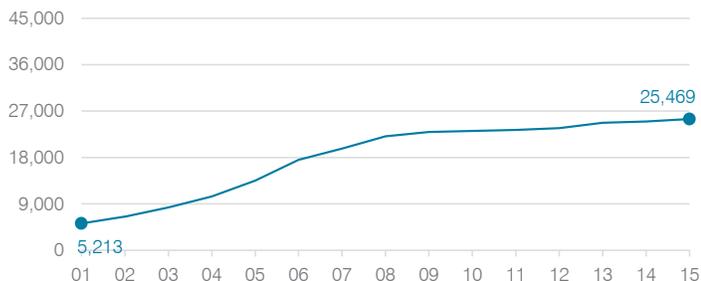
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Elfrida Elementary School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

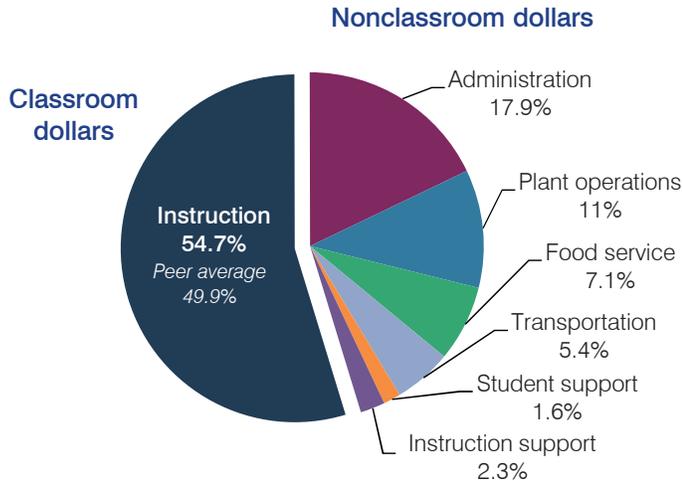
119

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	\$1,838	\$3,013	\$780
	Students per administrative position	24	29	67
Plant operations	Cost per square foot	\$4.50	\$6.80	\$6.09
	Square footage per student	250	370	153
Food service	Cost per meal equivalent	\$3.55	\$5.66	\$2.79
Transportation	Cost per mile	\$1.75	\$1.55	\$3.66
	Cost per rider	\$977	\$1,620	\$1,071

Per pupil spending

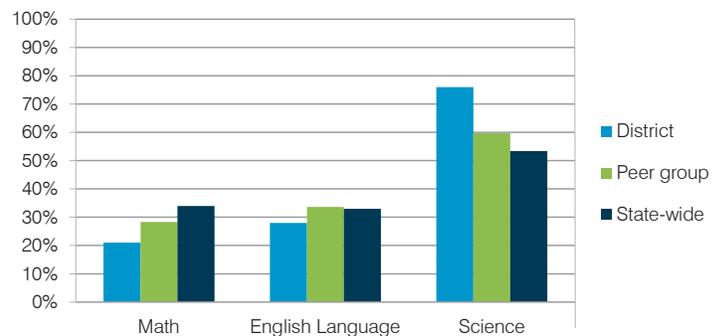
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,489	\$ 5,615	\$ 8,258	\$ 4,105
Administration	1,823	1,838	3,013	780
Plant operations	984	1,127	2,390	930
Food service	722	732	967	417
Transportation	632	551	1,127	371
Student support	161	167	664	613
Instruction support	149	229	572	442
Total operational	\$ 9,960	\$ 10,259	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 41	\$ 961	\$ 641
Equipment	348	405	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 348	\$ 446	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 10,308	\$ 10,705	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	13%	11%	23%
Students per teacher	11.9	11.9	18.6
Average teacher salary	\$39,455	\$44,450	\$46,008
Average years of teacher experience	14.5	12.8	11.0
Percentage of teachers in first 3 years	10%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	Frozen taxes, unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,096	\$ 1,061	\$ 2,858	\$ 1,299
State	5,123	5,803	4,521	3,517
Local	3,701	3,737	13,591	4,248
Total revenues per pupil	\$ 9,920	\$ 10,601	\$ 20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,523	\$ 6,547	\$ 9,139	\$ 5,303
Grants	1,097	1,094	3,089	1,167
Donations and tax credits	32	70	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	1,839	1,844	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Elfrida ESD—page 2

Classroom dollar percentage

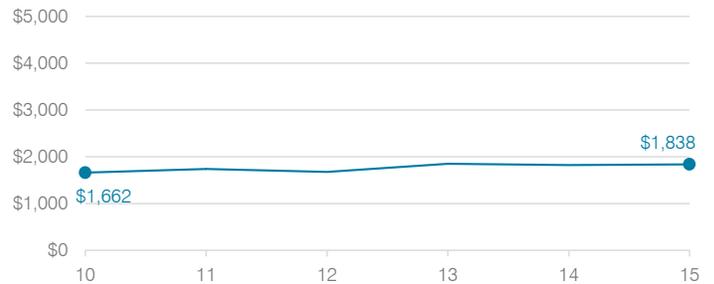
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.0	51.0	60.2	61.2	55.4	50.1	53.0	57.2	51.0	58.3	51.7	56.6	55.5	55.1	54.7

OPERATIONAL TRENDS Fiscal years as indicated

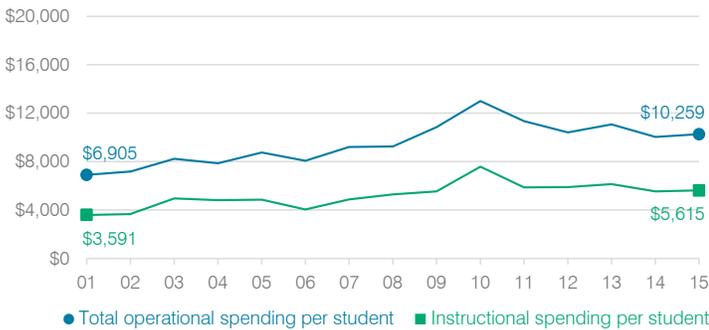
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 21 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 58.3 to 54.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and food service increased substantially.

Administrative cost per student



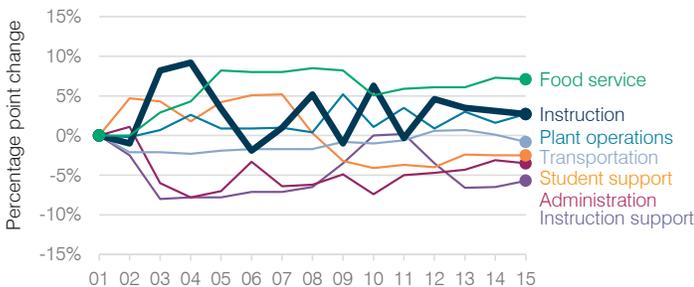
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



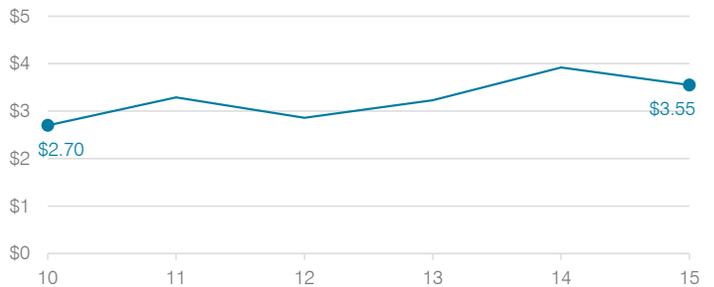
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



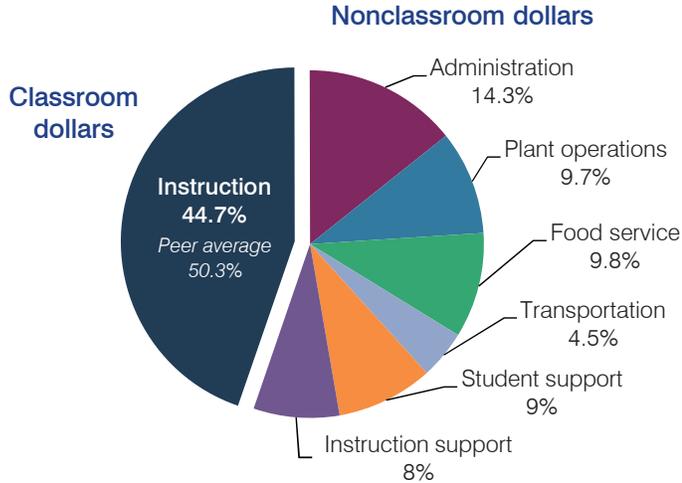
Eloy Elementary School District

Pinal County
 Efficiency peer groups 9 and T-6, Achievement peer group 20
 Legislative district(s): 8 and 11

District size, location: Medium, Town
 Students attending: 925
 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	\$1,325	\$1,036	\$780
	Students per administrative position	43	59	67
Plant operations	Cost per square foot	\$5.27	\$6.51	\$6.09
	Square footage per student	171	143	153
Food service	Cost per meal equivalent	\$3.60	\$2.81	\$2.79
Transportation	Cost per mile	\$3.79	\$3.69	\$3.66
	Cost per rider	\$678	\$535	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

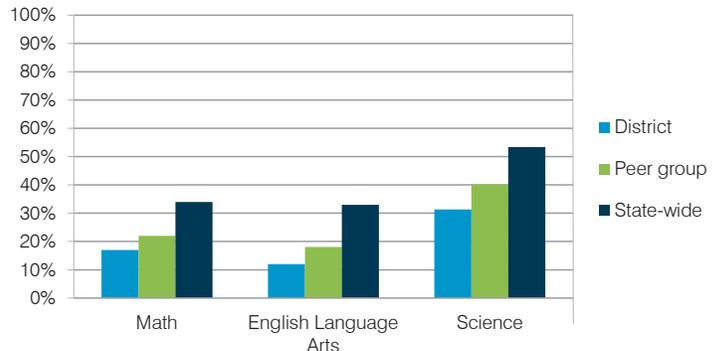
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,694	\$ 4,155	\$ 4,035	\$ 4,105
Administration	1,204	1,325	1,036	780
Plant operations	995	900	919	930
Food service	804	905	586	417
Transportation	393	421	505	371
Student support	808	837	482	613
Instruction support	515	742	501	442
Total operational	\$ 8,413	\$ 9,285	\$ 8,064	\$ 7,658
Land and buildings	\$ 188	\$ 158	\$ 300	\$ 641
Equipment	332	270	423	383
Interest	66	68	86	225
Other	3	3	113	150
Total nonoperational	\$ 589	\$ 499	\$ 922	\$ 1,399
Total per pupil spending	\$ 9,002	\$ 9,784	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	41%	39%	23%
Students per teacher	17.5	14.2	18.6
Average teacher salary	\$37,400	\$43,639	\$46,008
Average years of teacher experience	15.2	10.7	11.0
Percentage of teachers in first 3 years	14%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: Low

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,077	\$ 3,110	\$ 1,856	\$ 1,299
State	4,692	4,679	4,465	3,517
Local	1,450	1,525	2,510	4,248
Total revenues per pupil	\$ 9,219	\$ 9,314	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,053	\$ 5,057	\$ 5,536	\$ 5,303
Grants	3,078	3,110	2,013	1,167
Donations and tax credits	14	13	65	78
Select revenues from less common sources				
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	612	619	8 of 10	

Eloy ESD—page 2

Classroom dollar percentage

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

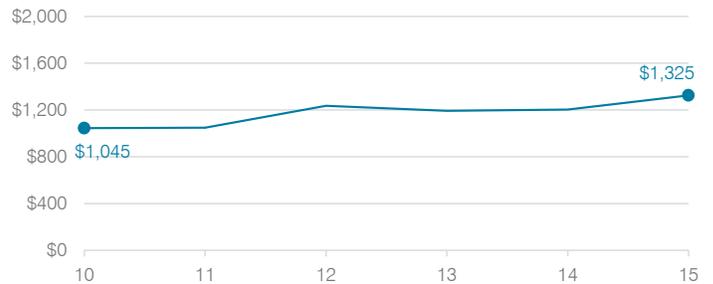
OPERATIONAL TRENDS

Fiscal years as indicated

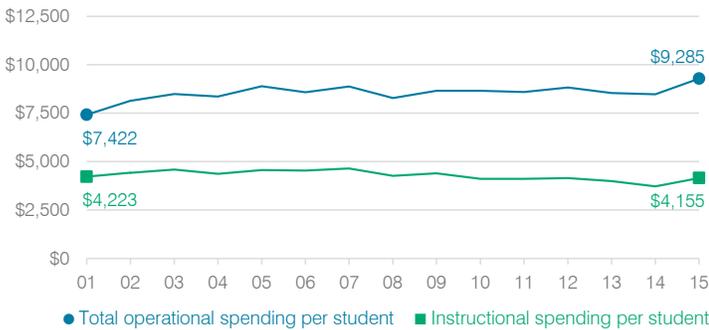
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent in the classroom decreased from 47.5 to 44.7 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and administration and student support increased. Plant operations decreased substantially, while other nonclassroom areas remained fairly stable.

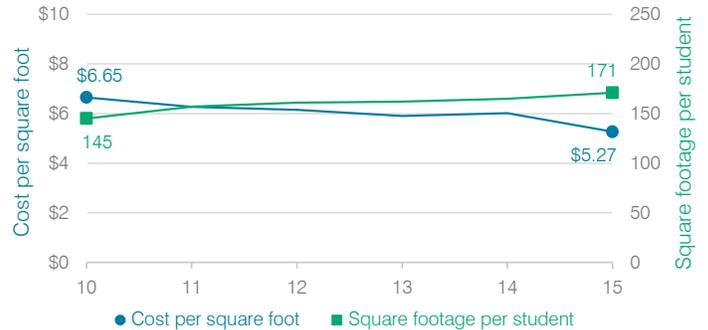
Administrative cost per student



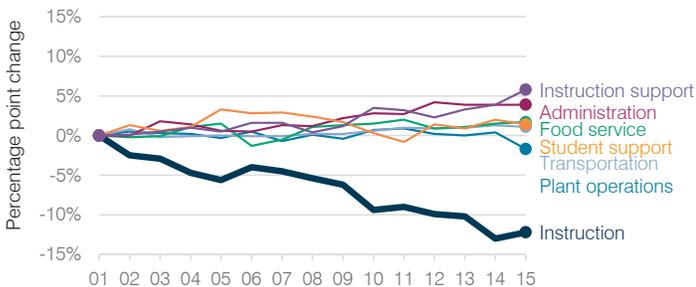
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



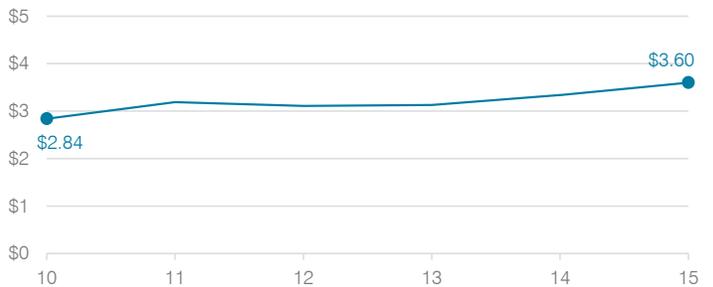
Plant cost per square foot and square footage per student



Changes in operational spending percentages



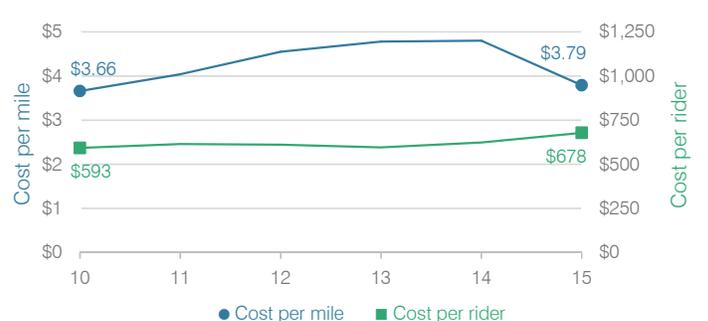
Food service cost per meal



Students attending



Transportation costs per mile and per rider



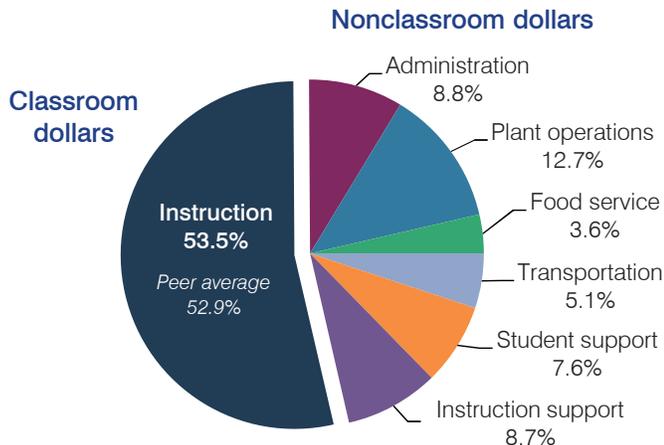
Flagstaff Unified School District

Coconino County
 Efficiency peer groups 2 and T-5, Achievement peer group 3
 Legislative district(s): 6 and 7

District size, location: Large, City
 Students attending: 9,327
 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	\$726	\$702	\$780
	Students per administrative position	74	67	67
Plant operations	Cost per square foot	\$5.98	\$6.25	\$6.09
	Square footage per student	176	148	153
Food service	Cost per meal equivalent	\$2.42	\$2.83	\$2.79
Transportation	Cost per mile	\$3.01	\$3.48	\$3.66
	Cost per rider	\$1,249	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

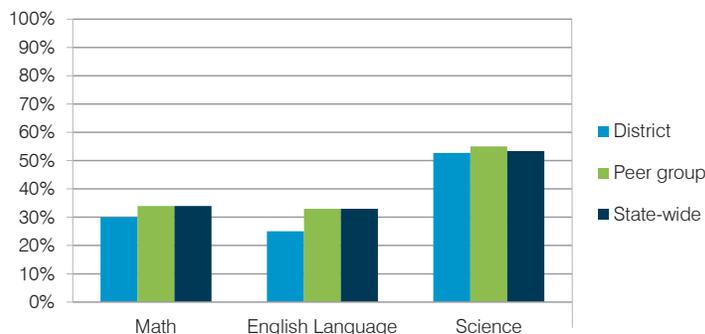
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,341	\$ 4,434	\$ 3,787	\$ 4,105
Administration	696	726	702	780
Plant operations	1,070	1,051	913	930
Food service	288	302	348	417
Transportation	387	424	359	371
Student support	582	629	567	613
Instruction support	732	720	483	442
Total operational	\$ 8,096	\$ 8,286	\$ 7,159	\$ 7,658
Land and buildings	\$ 538	\$ 401	\$ 649	\$ 641
Equipment	375	335	416	383
Interest	155	128	246	225
Other	149	160	164	150
Total nonoperational	\$ 1,217	\$ 1,024	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 9,313	\$ 9,310	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	81%	81%	76%
Poverty rate (2014)	18%	22%	23%
Students per teacher	16.2	18.8	18.6
Average teacher salary	\$42,124	\$44,582	\$46,008
Average years of teacher experience	12.2	11.7	11.0
Percentage of teachers in first 3 years	21%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,172	\$ 1,315	\$ 934	\$ 1,299
State	1,869	1,894	3,277	3,517
Local	6,306	6,143	4,556	4,248
Total revenues per pupil	\$ 9,347	\$ 9,352	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,563	\$ 5,230	\$ 5,214	\$ 5,303
Grants	1,259	1,361	984	1,167
Donations and tax credits	198	213	98	78
Select revenues from less common sources				
Desegregation	\$ 241	\$ 240	3 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	35	41	2 of 10	
Voter-approved levy increases	1,337	1,474	10 of 10	

Flagstaff USD—page 2

Classroom dollar percentage

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

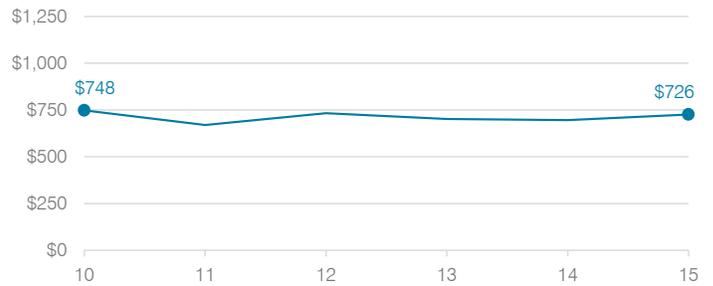
OPERATIONAL TRENDS

Fiscal years as indicated

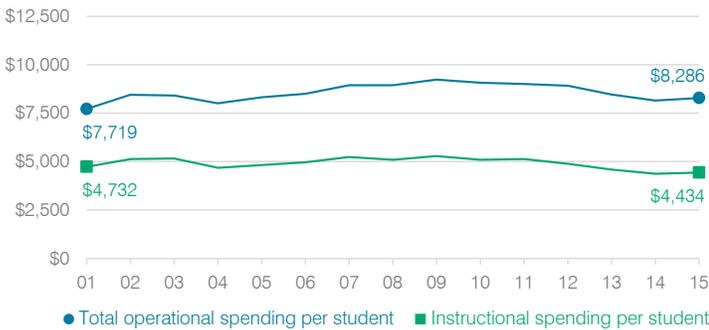
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom decreased from 56.1 to 53.5 percent. Overall, as a percentage of total operational spending, transportation increased and plant operations and instruction support increased slightly. Administration, food service, and student support remained fairly stable.

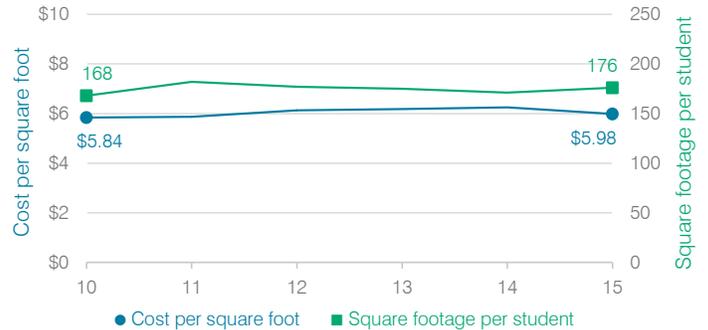
Administrative cost per student



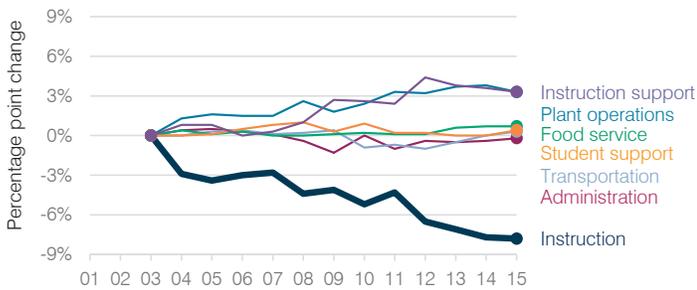
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



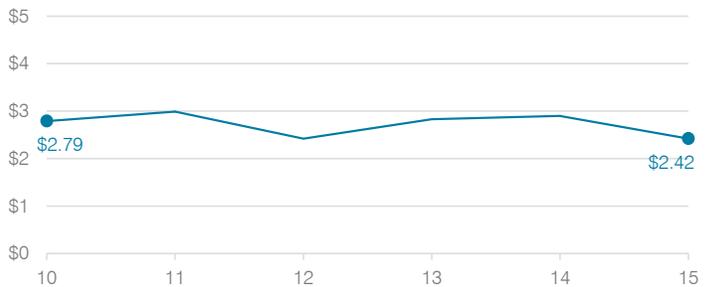
Plant cost per square foot and square footage per student



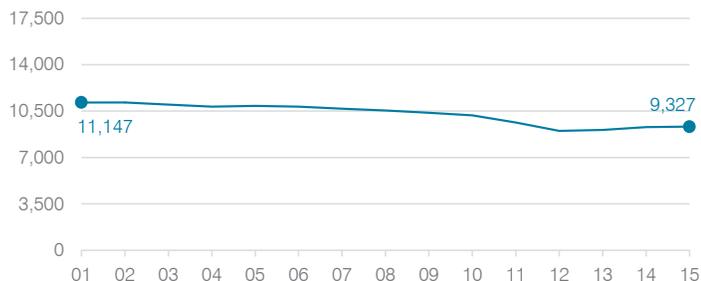
Changes in operational spending percentages



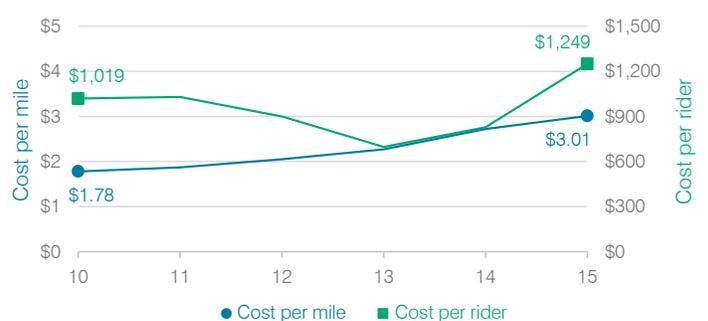
Food service cost per meal



Students attending



Transportation costs per mile and per rider



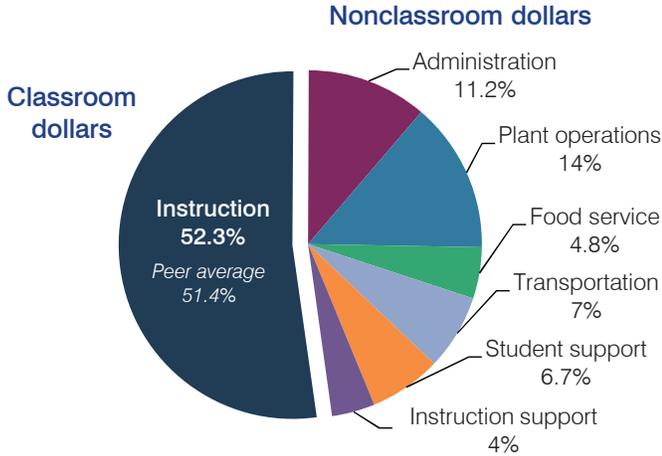
Florence Unified School District

Pinal County
 Efficiency peer groups 4 and T-10, Achievement peer group 4
 Legislative district(s): 8

District size, location: Large, Rural
 Students attending: 8,054
 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	\$760	\$798	\$780
	Students per administrative position	78	65	67
Plant operations	Cost per square foot	\$6.17	\$5.52	\$6.09
	Square footage per student	154	191	153
Food service	Cost per meal equivalent	\$2.47	\$2.80	\$2.79
Transportation	Cost per mile	\$2.53	\$2.01	\$3.66
	Cost per rider	\$1,168	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

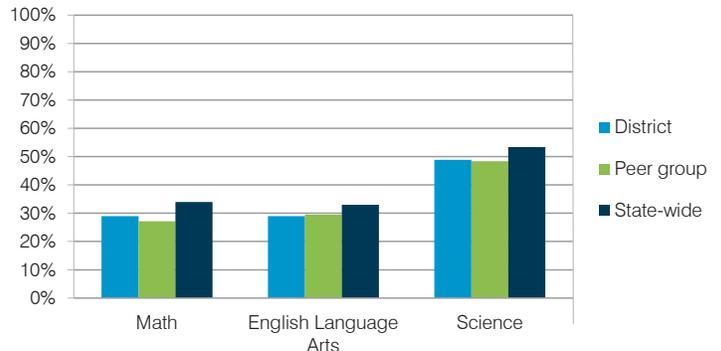
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,413	\$ 3,556	\$ 3,941	\$ 4,105
Administration	811	760	798	780
Plant operations	971	951	1,045	930
Food service	328	327	419	417
Transportation	457	477	411	371
Student support	492	460	597	613
Instruction support	274	272	479	442
Total operational	\$ 6,746	\$ 6,803	\$ 7,690	\$ 7,658
Land and buildings	\$ 182	\$ 126	\$ 382	\$ 641
Equipment	393	382	281	383
Interest	221	188	200	225
Other	51	80	59	150
Total nonoperational	\$ 847	\$ 776	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,593	\$ 7,579	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	81%	88%	76%
Poverty rate (2014)	18%	16%	23%
Students per teacher	18.7	16.1	18.6
Average teacher salary	\$41,223	\$42,544	\$46,008
Average years of teacher experience	6.7	10.5	11.0
Percentage of teachers in first 3 years	35%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	2.1%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 854	\$ 749	\$ 2,889	\$ 1,299
State	4,444	4,359	3,860	3,517
Local	2,854	2,682	2,930	4,248
Total revenues per pupil	\$ 8,152	\$ 7,790	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,728	\$ 5,343	\$ 5,185	\$ 5,303
Grants	887	759	1,573	1,167
Donations and tax credits	62	38	48	78
Select revenues from less common sources				
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	882	557	15 of 18	

Florence USD—page 2

Classroom dollar percentage

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

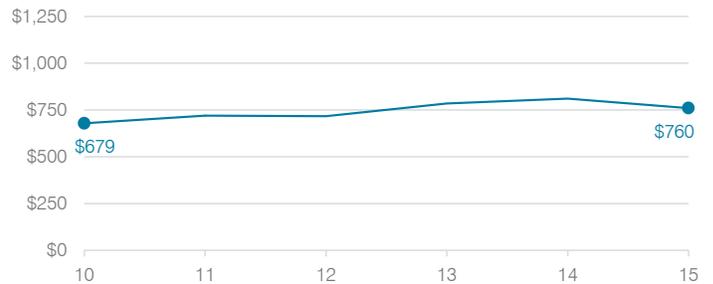
OPERATIONAL TRENDS

Fiscal years as indicated

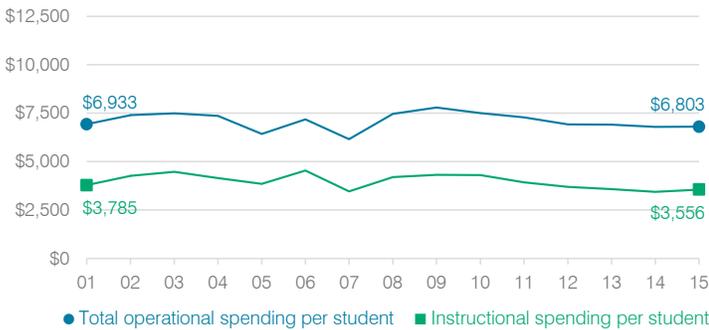
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. Spending in the classroom varied year to year, decreasing overall from 57.3 to 52.3 percent. As a percentage of total operational spending, administration and instruction support increased, plant operations, food service, and student support increased slightly, and transportation remained fairly stable.

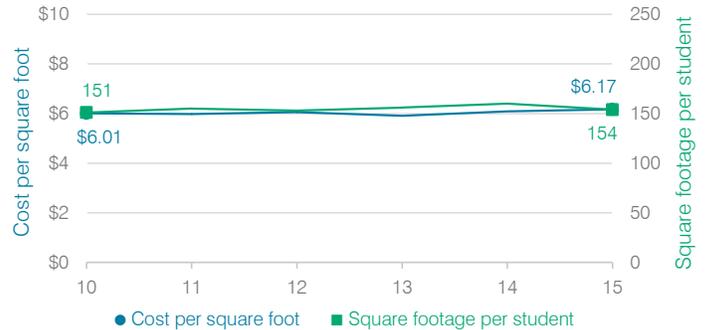
Administrative cost per student



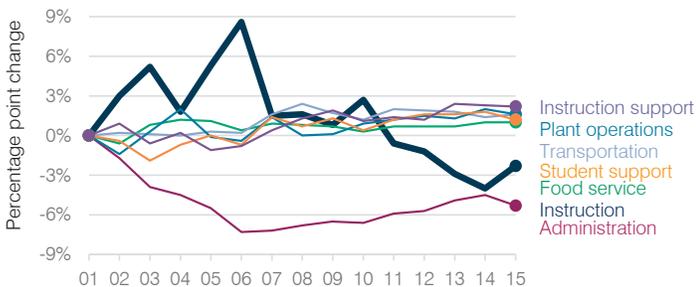
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



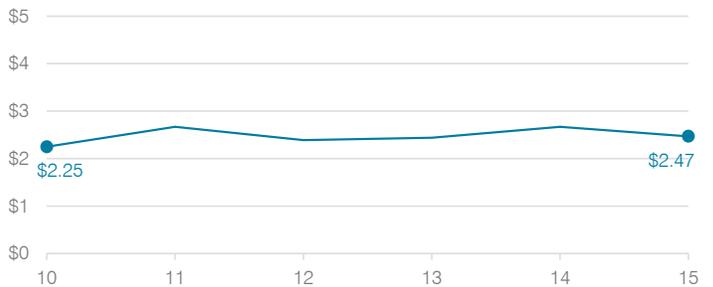
Plant cost per square foot and square footage per student



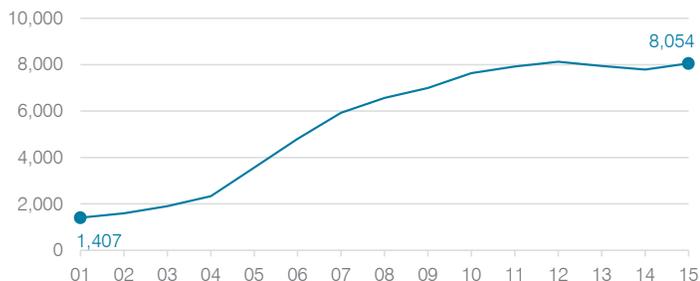
Changes in operational spending percentages



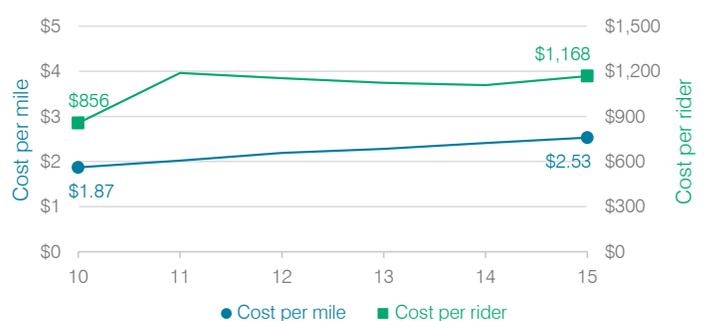
Food service cost per meal



Students attending



Transportation costs per mile and per rider



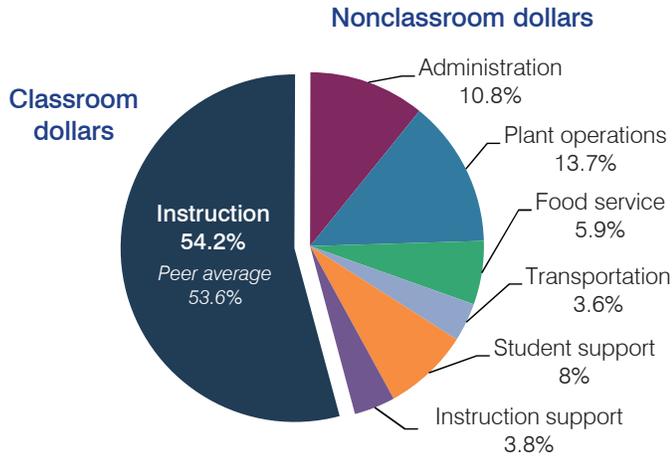
Flowing Wells Unified School District

Pima County
 Efficiency peer groups 3 and T-1, Achievement peer group 6
 Legislative district(s): 3, 9, and 11

District size, location: Medium-large, Suburb
 Students attending: 5,440
 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	\$812	\$780	\$780
	Students per administrative position	72	68	67
Plant operations	Cost per square foot	\$7.05	\$5.87	\$6.09
	Square footage per student	145	160	153
Food service	Cost per meal equivalent	\$2.76	\$2.92	\$2.79
Transportation	Cost per mile	\$5.57	\$6.37	\$3.66
	Cost per rider	\$920	\$837	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

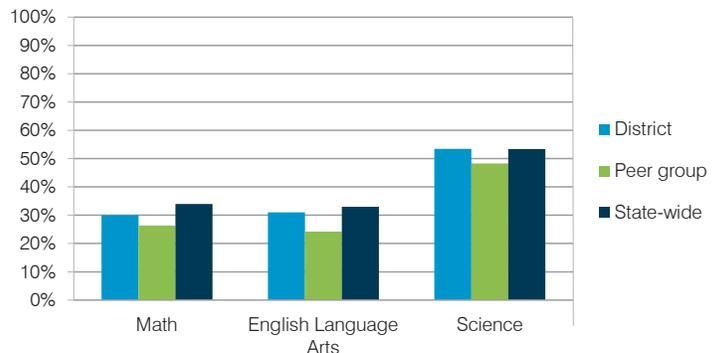
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,864	\$ 4,060	\$ 3,812	\$ 4,105
Administration	785	812	780	780
Plant operations	1,016	1,023	928	930
Food service	438	445	322	417
Transportation	279	270	412	371
Student support	578	599	553	613
Instruction support	314	286	304	442
Total operational	\$ 7,274	\$ 7,495	\$ 7,111	\$ 7,658
Land and buildings	\$ 270	\$ 233	\$ 676	\$ 641
Equipment	142	207	499	383
Interest	180	167	225	225
Other	5	6	145	150
Total nonoperational	\$ 597	\$ 613	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,871	\$ 8,108	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2014)	84%	80%	76%
Poverty rate (2014)	33%	31%	23%
Students per teacher	18.5	15.8	18.6
Average teacher salary	\$44,275	\$42,614	\$46,008
Average years of teacher experience	11.3	12.4	11.0
Percentage of teachers in first 3 years	23%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,305	\$ 1,356	\$ 771	\$ 1,299
State	3,404	3,443	2,873	3,517
Local	3,108	3,079	4,889	4,248
Total revenues per pupil	\$ 7,817	\$ 7,878	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,934	\$ 4,688	\$ 5,412	\$ 5,303
Grants	1,372	1,442	798	1,167
Donations and tax credits	83	84	127	78
Select revenues from less common sources				
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	804	761	14 of 15	

Flowing Wells USD—page 2

Classroom dollar percentage

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

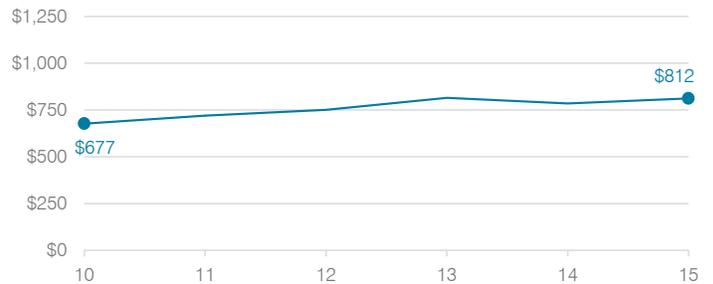
OPERATIONAL TRENDS

Fiscal years as indicated

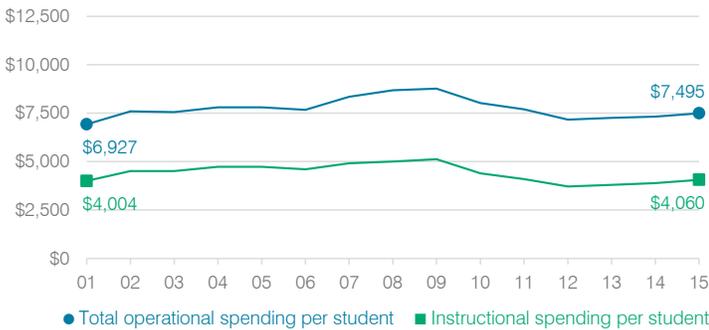
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.8 to 54.2 percent. As a percentage of total operational spending, administration increased and instruction support decreased, while plant operations decreased slightly. Other nonclassroom areas remained fairly stable.

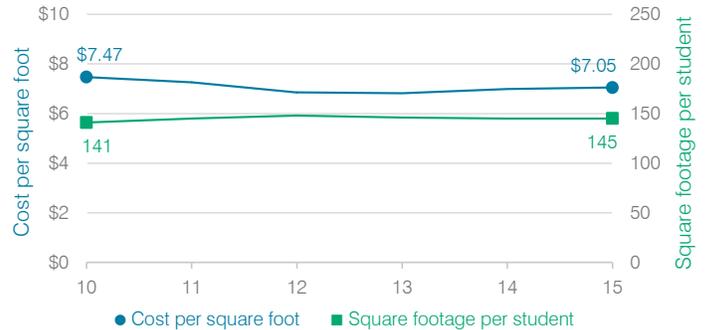
Administrative cost per student



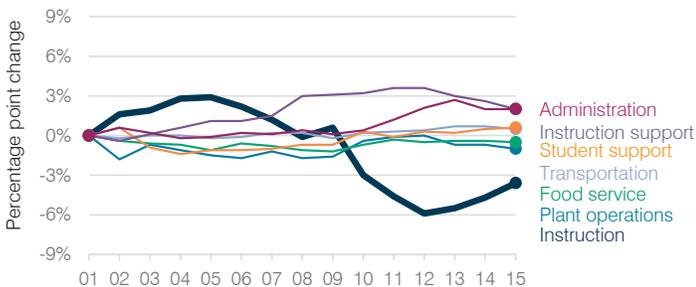
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



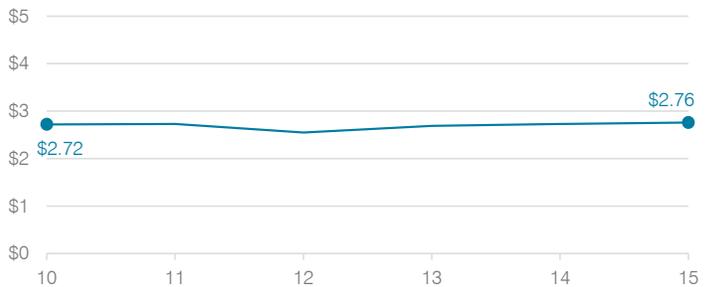
Plant cost per square foot and square footage per student



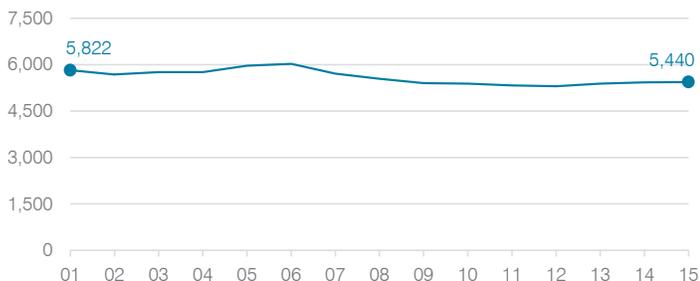
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



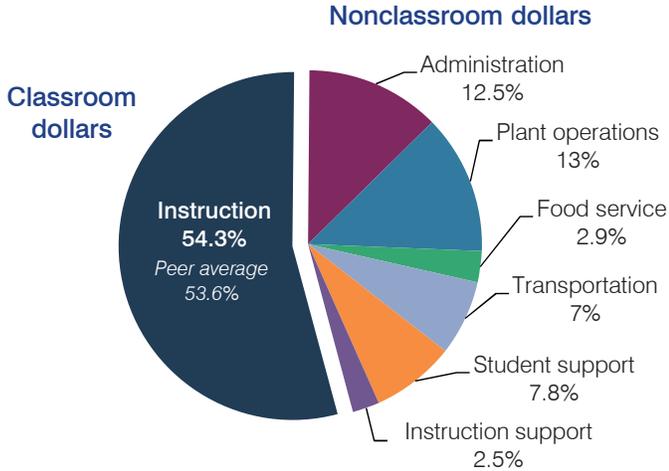
Fountain Hills Unified School District

Maricopa County
 Efficiency peer groups 3 and T-3, Achievement peer group 1
 Legislative district(s): 23

District size, location: Medium, Suburb
 Students attending: 1,642
 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	\$1,015	\$780	\$780
	Students per administrative position	66	68	67
Plant operations	Cost per square foot	\$4.26	\$5.87	\$6.09
	Square footage per student	249	160	153
Food service	Cost per meal equivalent	\$3.24	\$2.92	\$2.79
Transportation	Cost per mile	\$3.53	\$3.90	\$3.66
	Cost per rider	\$701	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

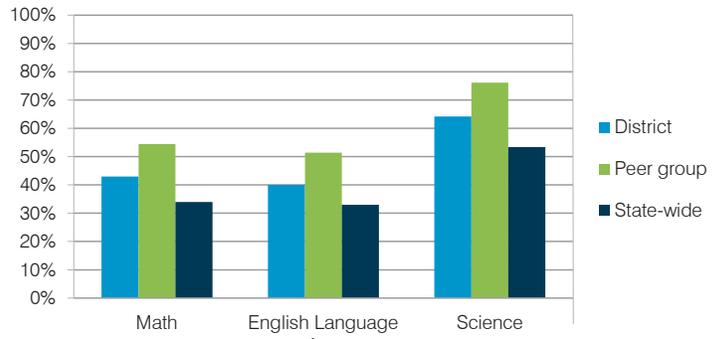
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,479	\$ 4,423	\$ 3,812	\$ 4,105
Administration	1,051	1,015	780	780
Plant operations	1,035	1,058	928	930
Food service	244	240	322	417
Transportation	467	568	412	371
Student support	633	635	553	613
Instruction support	258	205	304	442
Total operational	\$ 8,167	\$ 8,144	\$ 7,111	\$ 7,658
Land and buildings	\$ 284	\$ 2,293	\$ 676	\$ 641
Equipment	393	300	499	383
Interest	100	149	225	225
Other	165	101	145	150
Total nonoperational	\$ 942	\$ 2,843	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 9,109	\$ 10,987	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	88%	91%	76%
Poverty rate (2014)	8%	8%	23%
Students per teacher	16.9	17.8	18.6
Average teacher salary	\$43,492	\$41,684	\$46,008
Average years of teacher experience	12.2	11.5	11.0
Percentage of teachers in first 3 years	7%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 406	\$ 950	\$ 771	\$ 1,299
State	1,876	1,861	2,873	3,517
Local	7,193	7,403	4,889	4,248
Total revenues per pupil	\$ 9,475	\$ 10,214	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,729	\$ 5,477	\$ 5,412	\$ 5,303
Grants	209	897	798	1,167
Donations and tax credits	196	247	127	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	270	206	3 of 15	
Voter-approved levy increases	1,906	2,124	14 of 15	

Fountain Hills USD—page 2

Classroom dollar percentage

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

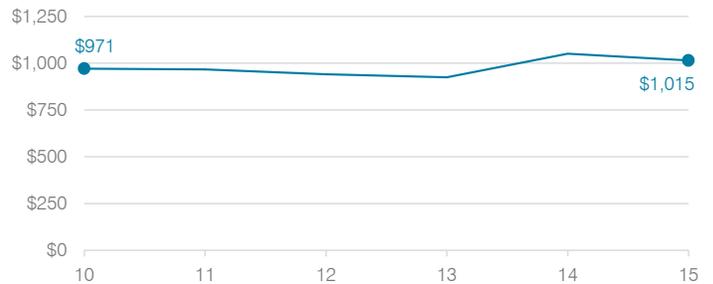
OPERATIONAL TRENDS

Fiscal years as indicated

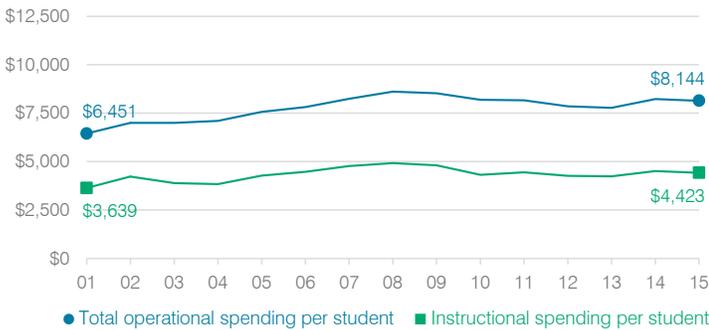
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom increased from 52.6 to 54.3 percent. Overall, as a percentage of total operational spending, food service and instruction support decreased, while transportation increased and most other nonclassroom areas varied year to year.

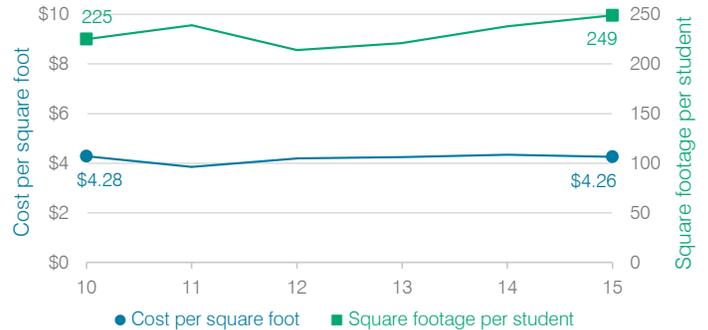
Administrative cost per student



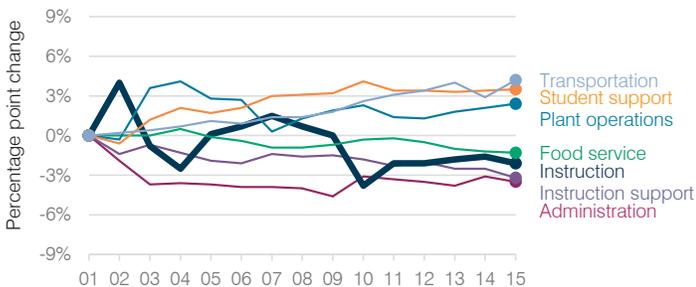
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



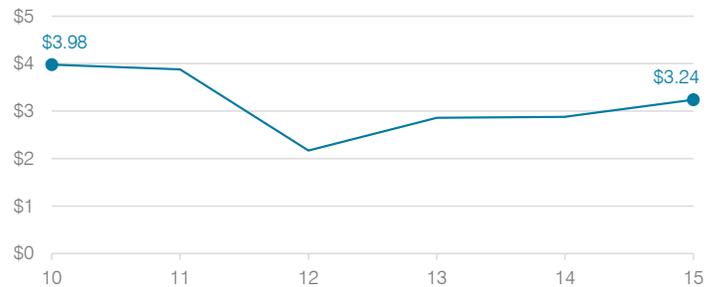
Plant cost per square foot and square footage per student



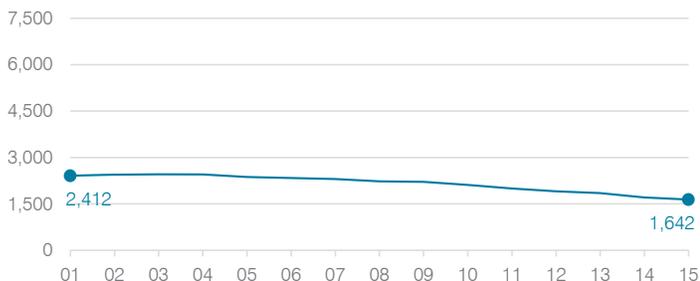
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



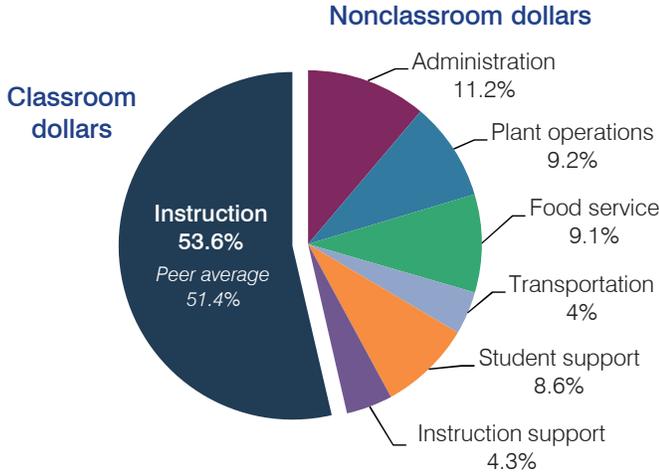
Fowler Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 14
 Legislative district(s): 19

District size, location: Medium-large, City
 Students attending: 4,537
 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	\$811	\$918	\$780
	Students per administrative position	79	70	67
Plant operations	Cost per square foot	\$5.41	\$6.18	\$6.09
	Square footage per student	123	140	153
Food service	Cost per meal equivalent	\$2.69	\$2.61	\$2.79
Transportation	Cost per mile	\$4.68	\$6.37	\$3.66
	Cost per rider	\$745	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

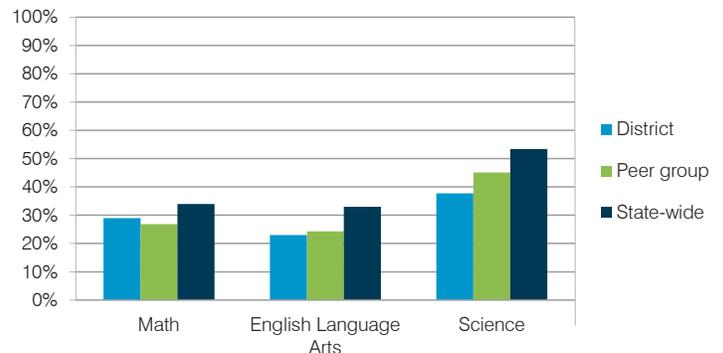
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,995	\$ 3,883	\$ 3,933	\$ 4,105
Administration	778	811	918	780
Plant operations	702	668	851	930
Food service	557	656	592	417
Transportation	325	293	295	371
Student support	586	621	564	613
Instruction support	219	314	484	442
Total operational	\$ 7,162	\$ 7,246	\$ 7,637	\$ 7,658
Land and buildings	\$ 21	\$ 194	\$ 1,094	\$ 641
Equipment	120	170	412	383
Interest	91	57	239	225
Other	217	231	136	150
Total nonoperational	\$ 449	\$ 652	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 7,611	\$ 7,898	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	36%	36%	23%
Students per teacher	17.8	17.5	18.6
Average teacher salary	\$44,264	\$42,232	\$46,008
Average years of teacher experience	10.2	9.1	11.0
Percentage of teachers in first 3 years	23%	30%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.5%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,592	\$ 1,451	\$ 1,698	\$ 1,299
State	3,841	3,570	3,607	3,517
Local	3,140	2,709	4,048	4,248
Total revenues per pupil	\$ 8,573	\$ 7,730	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,038	\$ 4,826	\$ 4,908	\$ 5,303
Grants	1,685	1,580	1,782	1,167
Donations and tax credits	22	19	46	78
Select revenues from less common sources				
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	1,765	1,074	19 of 19	

Fowler ESD—page 2

Classroom dollar percentage

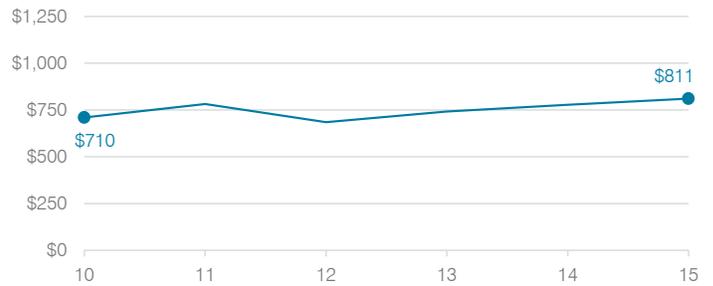
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.9	56.4	60.1	60.7	60.3	57.5	60.4	57.5	57.3	57.2	55.6	53.3	53.3	55.8	53.6

OPERATIONAL TRENDS Fiscal years as indicated

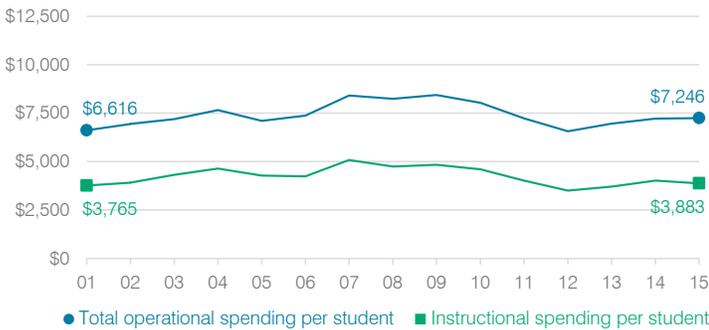
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.2 to 53.6 percent. Overall, as a percentage of total operational spending, food service increased substantially and administration increased, while most other nonclassroom areas varied year to year.

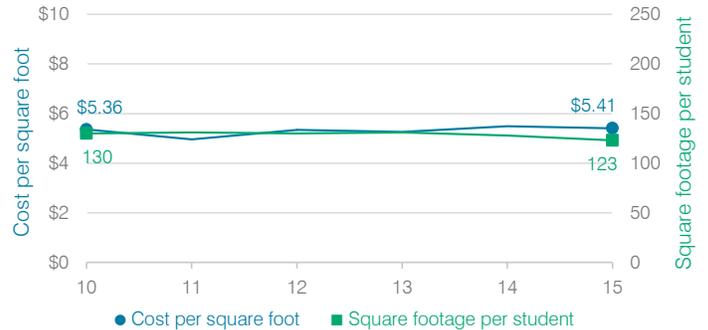
Administrative cost per student



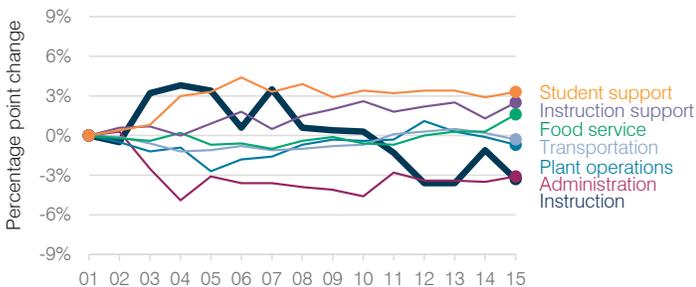
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



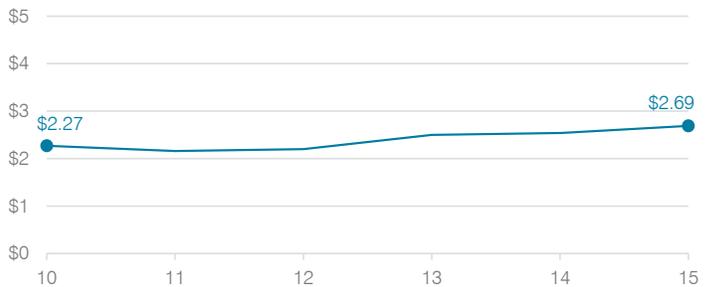
Plant cost per square foot and square footage per student



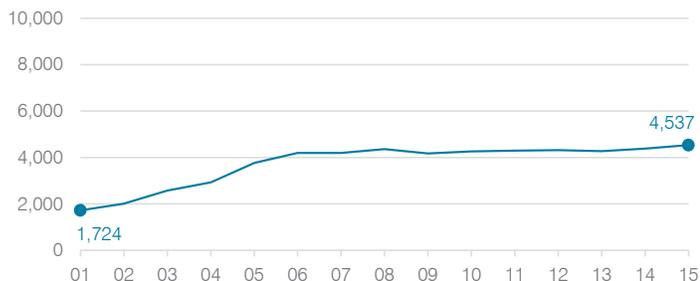
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



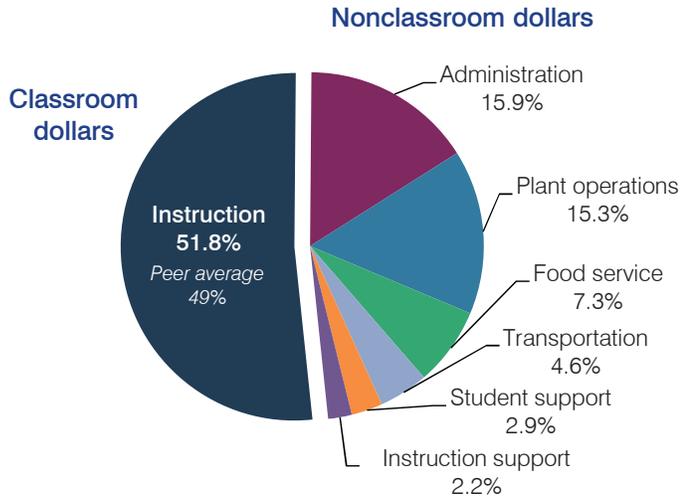
Fredonia-Moccasin Unified School District

Coconino County
 Efficiency peer groups 6 and T-9, Achievement peer group 4
 Legislative district(s): 5 and 7

District size, location: Small, Rural
 Students attending: 241
 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	\$1,615	\$1,639	\$780
	Students per administrative position	41	46	67
Plant operations	Cost per square foot	\$3.67	\$5.09	\$6.09
	Square footage per student	425	327	153
Food service	Cost per meal equivalent	\$3.94	\$3.59	\$2.79
Transportation	Cost per mile	\$2.24	\$2.13	\$3.66
	Cost per rider	\$1,225	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

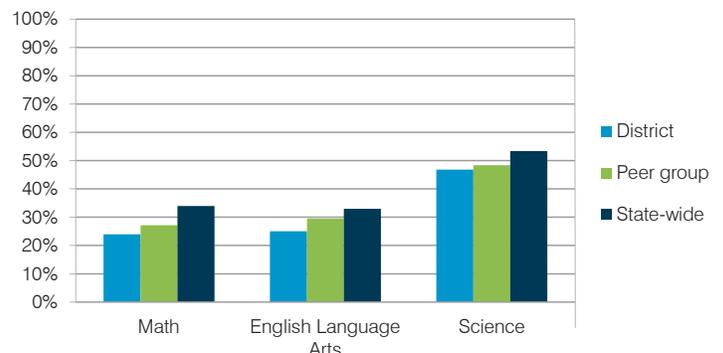
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,526	\$ 5,271	\$ 5,004	\$ 4,105
Administration	1,777	1,615	1,639	780
Plant operations	1,468	1,558	1,561	930
Food service	579	740	492	417
Transportation	481	468	511	371
Student support	321	301	610	613
Instruction support	295	225	392	442
Total operational	\$ 10,447	\$ 10,178	\$ 10,209	\$ 7,658
Land and buildings	\$ 10	\$ 85	\$ 251	\$ 641
Equipment	357	751	730	383
Interest	0	0	180	225
Other	6	11	50	150
Total nonoperational	\$ 373	\$ 847	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 10,820	\$ 11,025	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	88%	88%	76%
Poverty rate (2014)	19%	16%	23%
Students per teacher	13.5	16.1	18.6
Average teacher salary	\$43,746	\$42,544	\$46,008
Average years of teacher experience	11.7	10.5	11.0
Percentage of teachers in first 3 years	22%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	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 (max. 4%), trend	3.5%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,199	\$ 1,365	\$ 1,992	\$ 1,299
State	2,794	2,531	3,085	3,517
Local	5,861	4,942	6,884	4,248
Total revenues per pupil	\$10,854	\$ 8,838	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,980	\$ 6,450	\$ 6,548	\$ 5,303
Grants	2,318	1,417	1,861	1,167
Donations and tax credits	28	0	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	1,100	506	5 of 20	
Federal impact aid	225	68	5 of 20	
Voter-approved levy increases	0	0	15 of 20	

Fredonia-Moccasin USD—page 2

Classroom dollar percentage

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

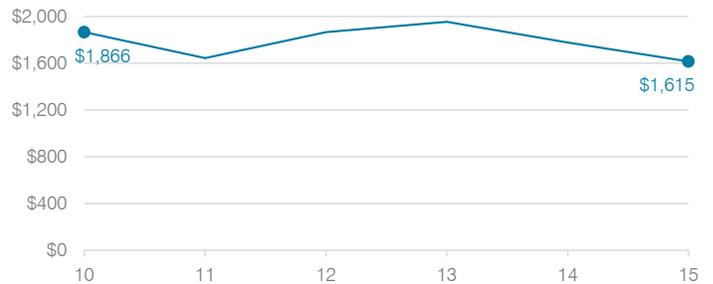
OPERATIONAL TRENDS

Fiscal years as indicated

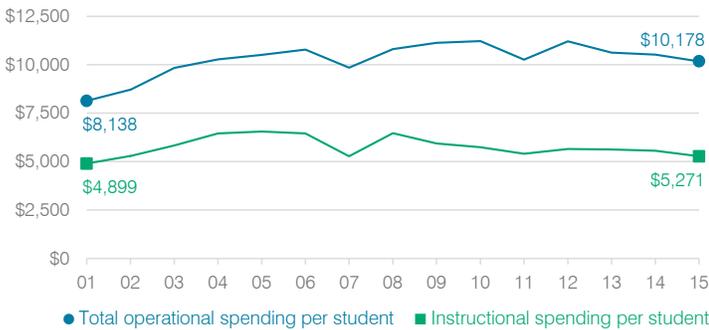
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, increasing slightly overall from 51.1 to 51.8 percent. Overall, as a percentage of total operational spending, administration decreased substantially and student support and instruction support decreased. Most other nonclassroom areas varied year to year.

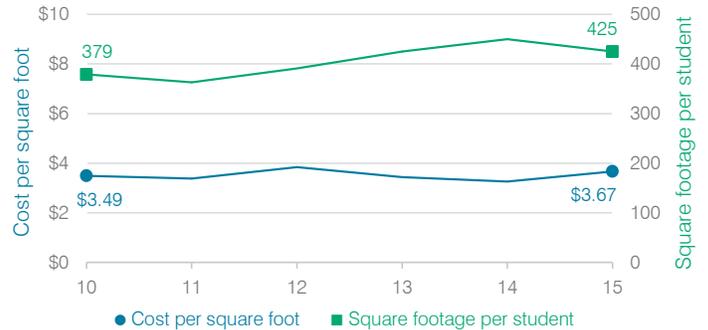
Administrative cost per student



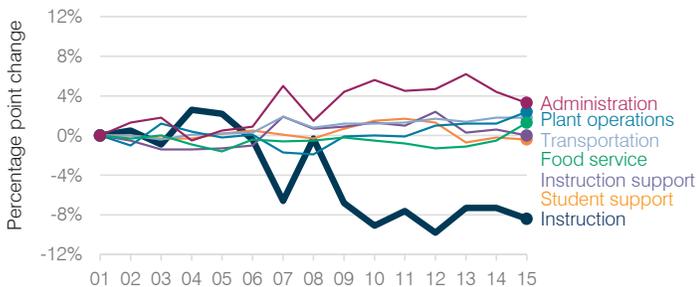
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



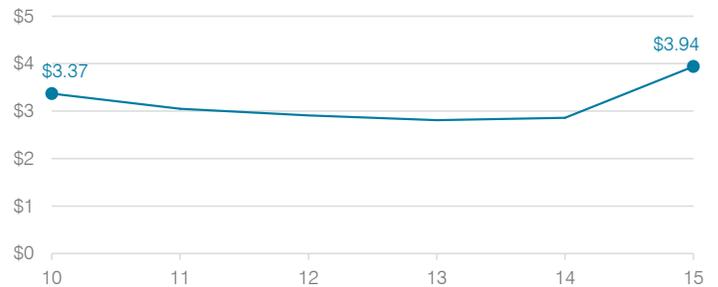
Plant cost per square foot and square footage per student



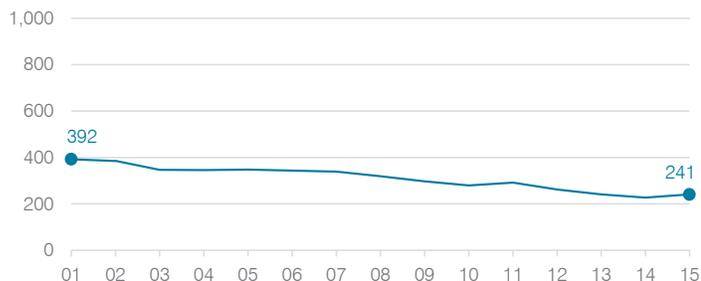
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



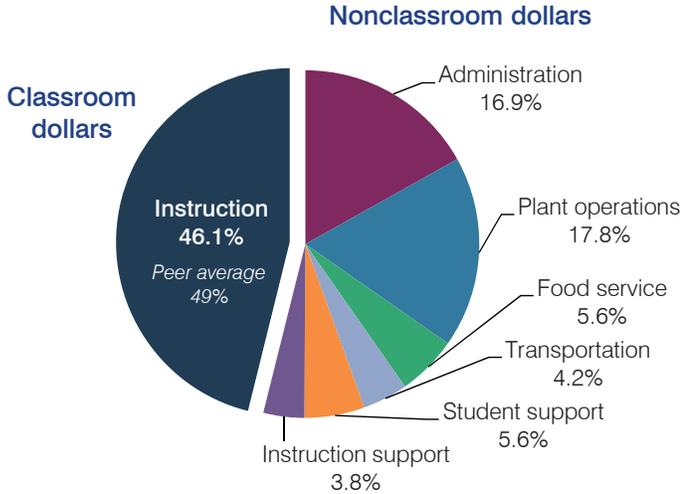
Ft. Thomas Unified School District

Graham County
 Efficiency peer groups 6 and T-8, Achievement peer group 6
 Legislative district(s): 7 and 14

District size, location: Small, Rural
 Students attending: 541
 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	\$2,717	\$1,639	\$780
	Students per administrative position	28	46	67
Plant operations	Cost per square foot	\$8.43	\$5.09	\$6.09
	Square footage per student	339	327	153
Food service	Cost per meal equivalent	\$4.29	\$3.59	\$2.79
Transportation	Cost per mile	\$2.64	\$2.54	\$3.66
	Cost per rider	\$753	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

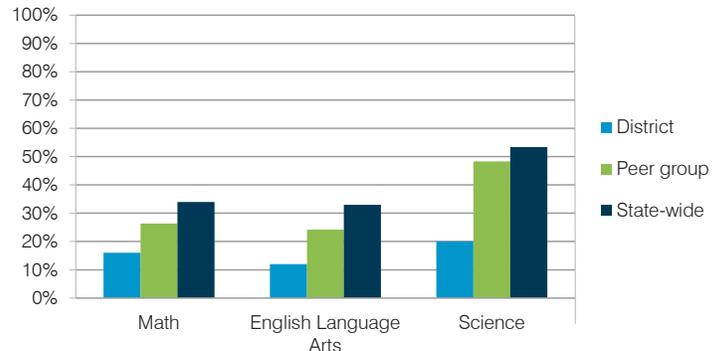
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,473	\$ 7,400	\$ 5,004	\$ 4,105
Administration	2,175	2,717	1,639	780
Plant operations	2,190	2,858	1,561	930
Food service	846	900	492	417
Transportation	496	669	511	371
Student support	799	910	610	613
Instruction support	454	613	392	442
Total operational	\$ 13,433	\$ 16,067	\$ 10,209	\$ 7,658
Land and buildings	\$ 739	\$ 0	\$ 251	\$ 641
Equipment	1,230	2,662	730	383
Interest	0	0	180	225
Other	0	0	50	150
Total nonoperational	\$ 1,969	\$ 2,662	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 15,402	\$ 18,729	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2014)	63%	80%	76%
Poverty rate (2014)	32%	31%	23%
Students per teacher	13.5	15.8	18.6
Average teacher salary	\$50,787	\$42,614	\$46,008
Average years of teacher experience	10.9	12.4	11.0
Percentage of teachers in first 3 years	16%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 8,073	\$ 10,155	\$ 1,992	\$ 1,299
State	6,265	6,092	3,085	3,517
Local	796	314	6,884	4,248
Total revenues per pupil	\$15,134	\$16,561	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,038	\$ 6,050	\$ 6,548	\$ 5,303
Grants	3,450	3,953	1,861	1,167
Donations and tax credits	139	0	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	5,158	6,398	5 of 20	
Voter-approved levy increases	0	0	15 of 20	

Ft. Thomas USD—page 2

Classroom dollar percentage

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

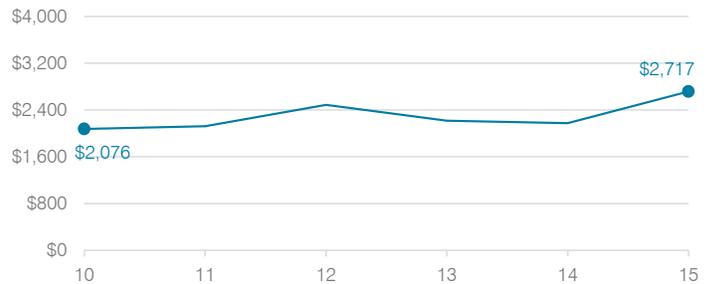
OPERATIONAL TRENDS

Fiscal years as indicated

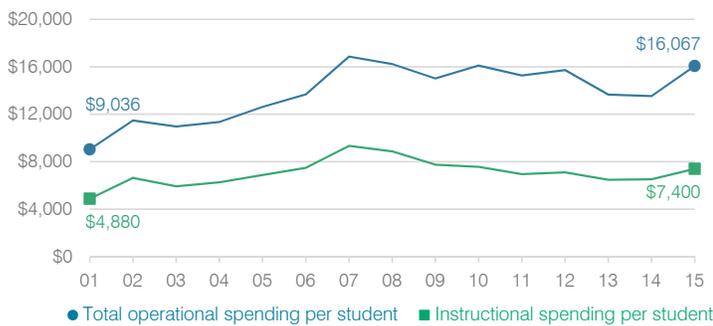
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 47 to 46.1 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially, while student support increased and plant operations and administration increased substantially.

Administrative cost per student



Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



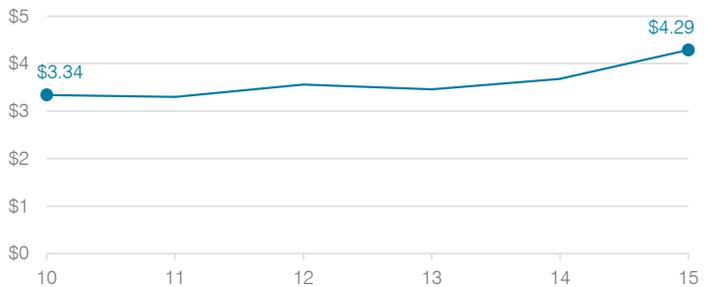
Plant cost per square foot and square footage per student



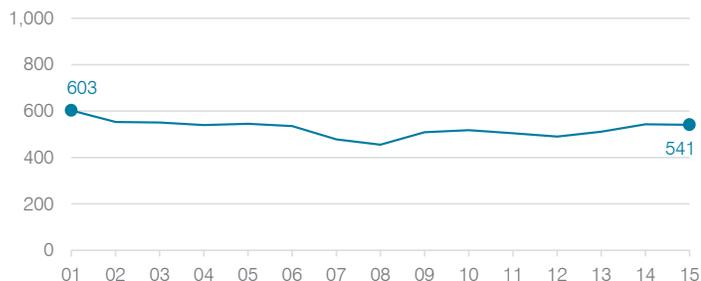
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



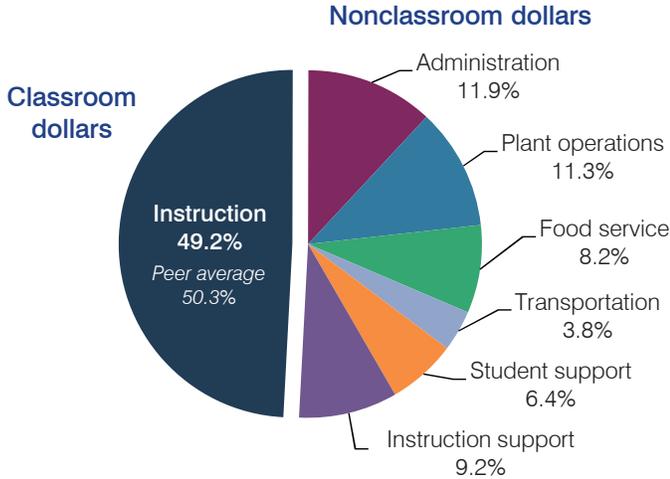
Gadsden Elementary School District

Yuma County
 Efficiency peer groups 9 and T-6, Achievement peer group 20
 Legislative district(s): 4

District size, location: Medium-large, Town
 Students attending: 5,111
 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	\$867	\$1,036	\$780
	Students per administrative position	62	59	67
Plant operations	Cost per square foot	\$8.57	\$6.51	\$6.09
	Square footage per student	96	143	153
Food service	Cost per meal equivalent	\$2.77	\$2.81	\$2.79
Transportation	Cost per mile	\$3.75	\$3.69	\$3.66
	Cost per rider	\$267	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

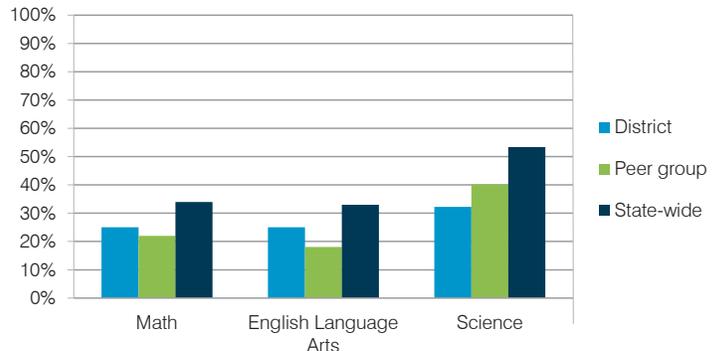
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,499	\$ 3,574	\$ 4,035	\$ 4,105
Administration	820	867	1,036	780
Plant operations	820	819	919	930
Food service	537	598	586	417
Transportation	251	274	505	371
Student support	429	468	482	613
Instruction support	842	664	501	442
Total operational	\$ 7,198	\$ 7,264	\$ 8,064	\$ 7,658
Land and buildings	\$ 26	\$ 84	\$ 300	\$ 641
Equipment	93	114	423	383
Interest	3	19	86	225
Other	9	13	113	150
Total nonoperational	\$ 131	\$ 230	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,329	\$ 7,494	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	40%	39%	23%
Students per teacher	25.6	14.2	18.6
Average teacher salary	\$49,850	\$43,639	\$46,008
Average years of teacher experience	8.4	10.7	11.0
Percentage of teachers in first 3 years	21%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,204	\$ 2,048	\$ 1,856	\$ 1,299
State	4,691	5,068	4,465	3,517
Local	536	579	2,510	4,248
Total revenues per pupil	\$ 7,431	\$ 7,695	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,014	\$ 4,825	\$ 5,536	\$ 5,303
Grants	2,330	2,277	2,013	1,167
Donations and tax credits	11	19	65	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	3 of 10	
Voter-approved levy increases	24	24	8 of 10	

Gadsden ESD—page 2

Classroom dollar percentage

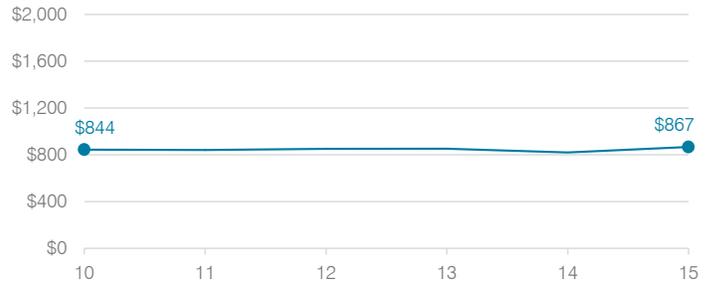
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.6	55.8	56.6	50.6	48.6	50.2	50.5	51.4	49.1	50.6	51.1	48.2	48.5	48.6	49.2

OPERATIONAL TRENDS Fiscal years as indicated

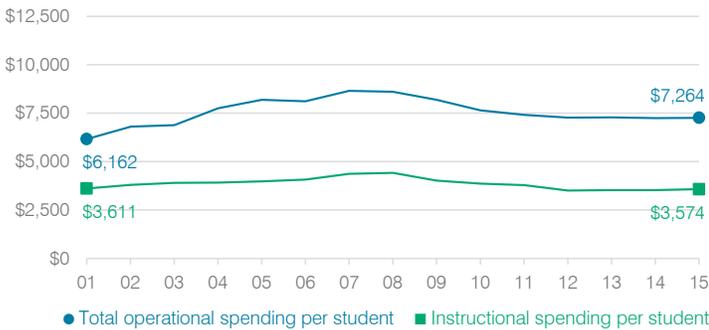
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom decreased overall from 50.6 to 49.2 percent. As a percentage of total operational spending, food service increased and instruction support increased slightly, while other nonclassroom areas remained stable.

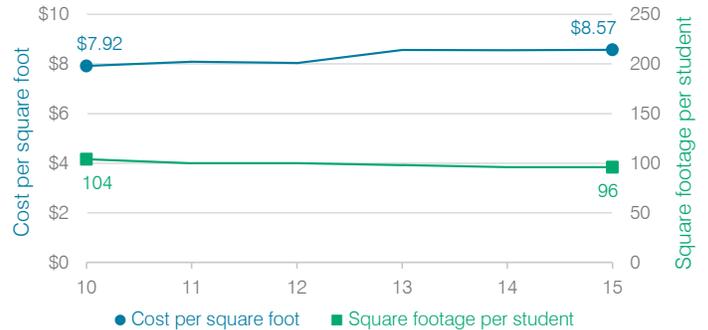
Administrative cost per student



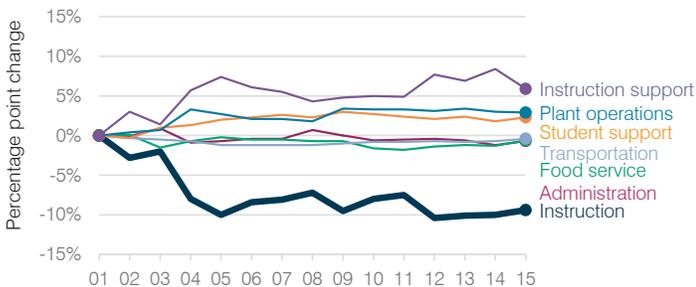
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



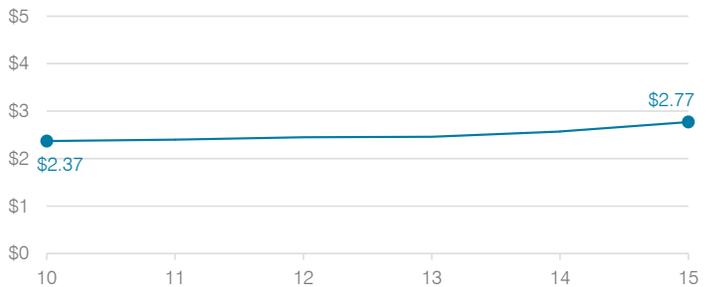
Plant cost per square foot and square footage per student



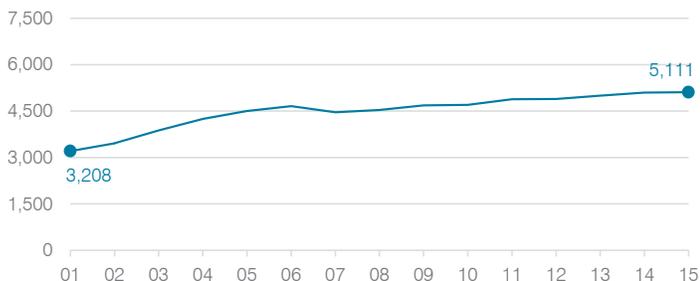
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



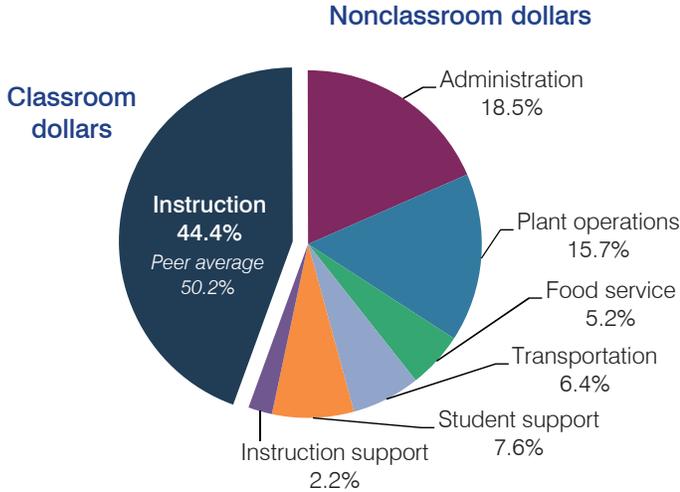
Ganado Unified School District

Apache County
 Efficiency peer groups 5 and T-9, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium, Rural
 Students attending: 1,458
 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	\$2,386	\$1,075	\$780
	Students per administrative position	49	58	67
Plant operations	Cost per square foot	\$5.03	\$4.90	\$6.09
	Square footage per student	403	258	153
Food service	Cost per meal equivalent	\$3.08	\$3.39	\$2.79
Transportation	Cost per mile	\$2.10	\$2.13	\$3.66
	Cost per rider	\$866	\$958	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

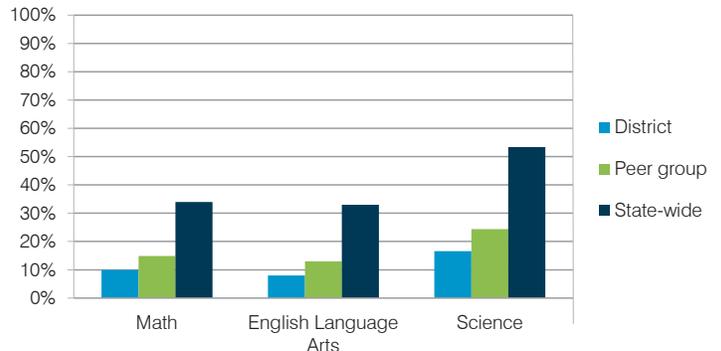
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,873	\$ 5,729	\$ 4,428	\$ 4,105
Administration	2,074	2,386	1,075	780
Plant operations	2,055	2,028	1,203	930
Food service	634	677	428	417
Transportation	935	834	498	371
Student support	1,074	980	623	613
Instruction support	340	283	353	442
Total operational	\$ 11,985	\$ 12,917	\$ 8,608	\$ 7,658
Land and buildings	\$ 214	\$ 1,059	\$ 504	\$ 641
Equipment	1,569	305	492	383
Interest	171	101	248	225
Other	29	36	57	150
Total nonoperational	\$ 1,983	\$ 1,501	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 13,968	\$ 14,418	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2014)	68%	72%	76%
Poverty rate (2014)	41%	41%	23%
Students per teacher	15.2	15.8	18.6
Average teacher salary	\$44,511	\$45,502	\$46,008
Average years of teacher experience	10.3	12.7	11.0
Percentage of teachers in first 3 years	15%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 7,641	\$ 8,520	\$ 3,790	\$ 1,299
State	5,657	5,549	3,700	3,517
Local	1,082	987	4,105	4,248
Total revenues per pupil	\$14,380	\$15,056	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,423	\$ 5,877	\$ 5,693	\$ 5,303
Grants	2,332	2,505	1,675	1,167
Donations and tax credits	68	69	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,478	6,452	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Ganado USD—page 2

Classroom dollar percentage

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

OPERATIONAL TRENDS

Fiscal years as indicated

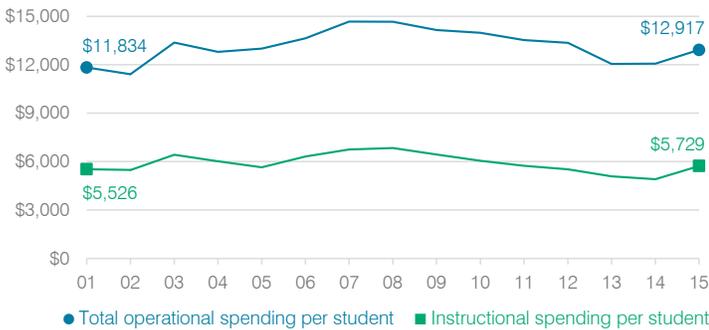
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 43.3 to 44.4 percent. Overall, as a percentage of total operational spending, student support decreased substantially, transportation decreased, and instruction support decreased slightly. Most other nonclassroom areas varied year to year.

Administrative cost per student



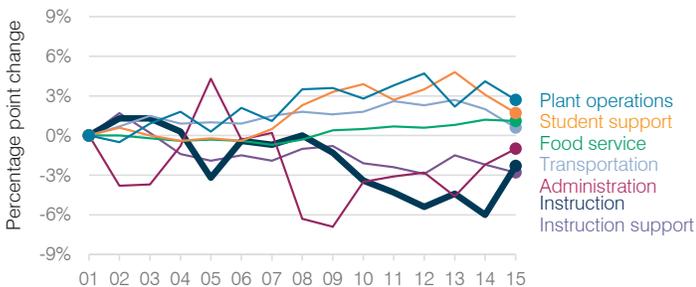
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



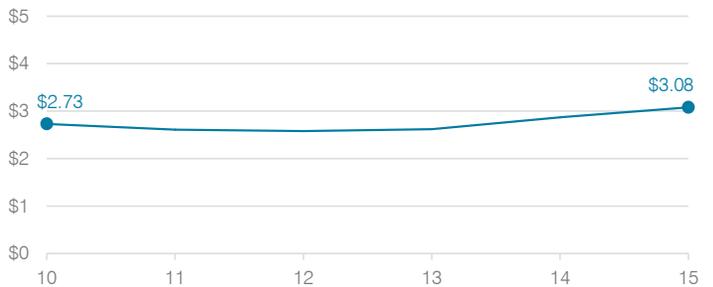
Plant cost per square foot and square footage per student



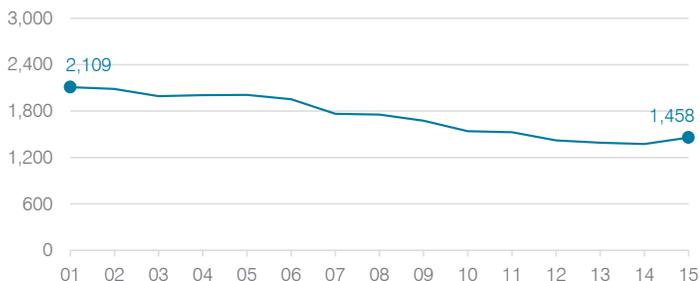
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



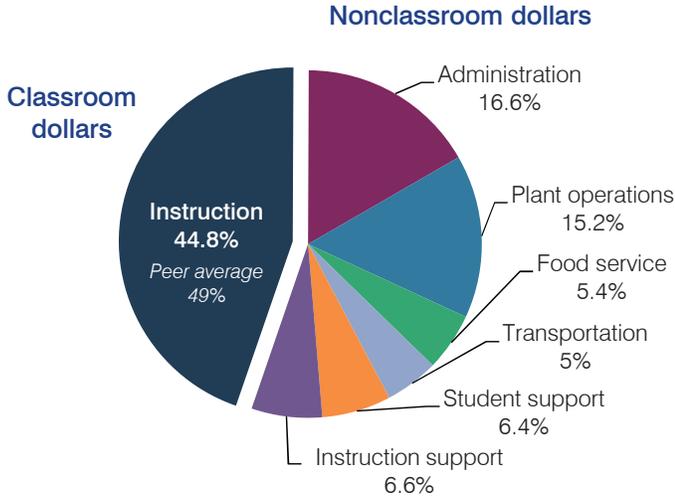
Gila Bend Unified School District

Maricopa County
 Efficiency peer groups 6 and T-7, Achievement peer group 5
 Legislative district(s): 4

District size, location: Small, Rural
 Students attending: 393
 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	\$1,828	\$1,639	\$780
	Students per administrative position	44	46	67
Plant operations	Cost per square foot	\$5.94	\$5.09	\$6.09
	Square footage per student	282	327	153
Food service	Cost per meal equivalent	\$2.34	\$3.59	\$2.79
Transportation	Cost per mile	\$3.27	\$3.34	\$3.66
	Cost per rider	\$1,010	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

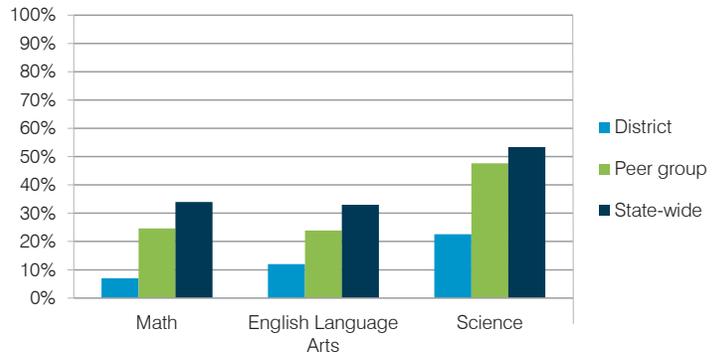
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,643	\$ 4,946	\$ 5,004	\$ 4,105
Administration	2,602	1,828	1,639	780
Plant operations	1,931	1,678	1,561	930
Food service	629	595	492	417
Transportation	496	553	511	371
Student support	371	711	610	613
Instruction support	849	730	392	442
Total operational	\$ 12,521	\$ 11,041	\$ 10,209	\$ 7,658
Land and buildings	\$ 833	\$ 607	\$ 251	\$ 641
Equipment	599	281	730	383
Interest	464	384	180	225
Other	6	1	50	150
Total nonoperational	\$ 1,902	\$ 1,273	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 14,423	\$ 12,314	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	68%	81%	76%
Poverty rate (2014)	27%	24%	23%
Students per teacher	17.1	16.7	18.6
Average teacher salary	\$45,382	\$43,855	\$46,008
Average years of teacher experience	11.8	12.3	11.0
Percentage of teachers in first 3 years	29%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,894	\$ 2,685	\$ 1,992	\$ 1,299
State	869	1,334	3,085	3,517
Local	9,480	9,063	6,884	4,248
Total revenues per pupil	\$14,243	\$13,082	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,266	\$ 5,940	\$ 6,548	\$ 5,303
Grants	3,844	3,005	1,861	1,167
Donations and tax credits	25	45	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	474	630	5 of 20	
Voter-approved levy increases	2,004	1,890	15 of 20	

Gila Bend USD—page 2

Classroom dollar percentage

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

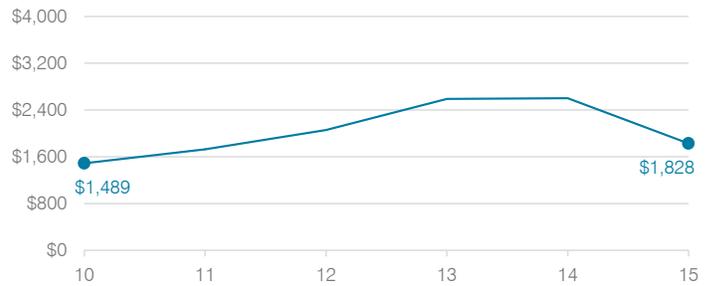
OPERATIONAL TRENDS

Fiscal years as indicated

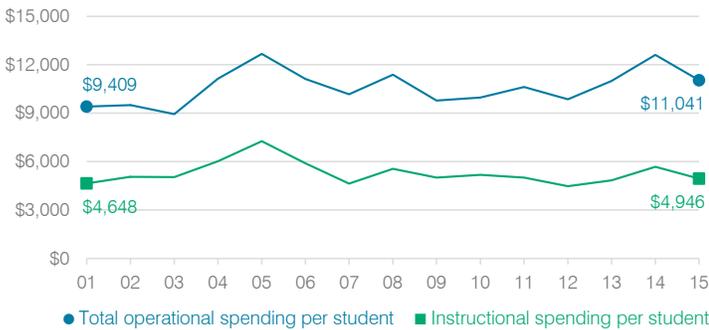
5-year spending trend (2010 through 2015)

Student enrollment decreased by 18 percent, which contributed to the 11 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52 to 44.8 percent. As a percentage of total operational spending, transportation increased substantially and student support and instruction support increased.

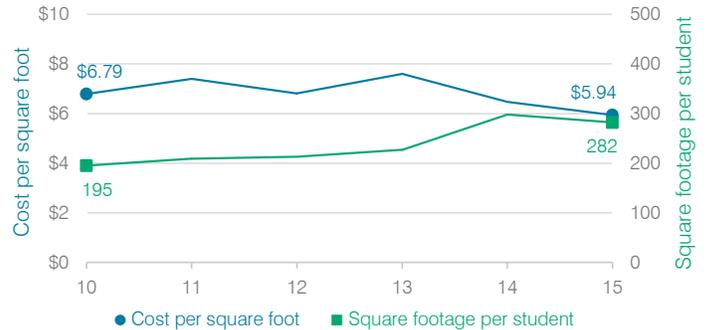
Administrative cost per student



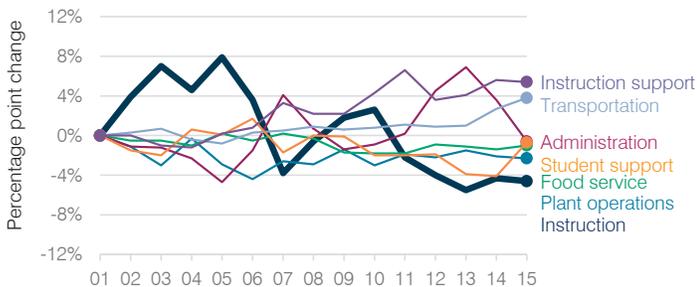
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



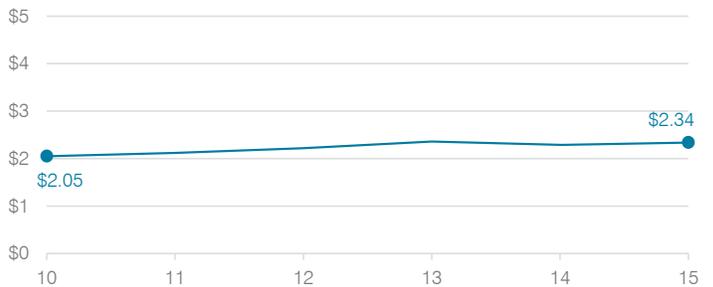
Plant cost per square foot and square footage per student



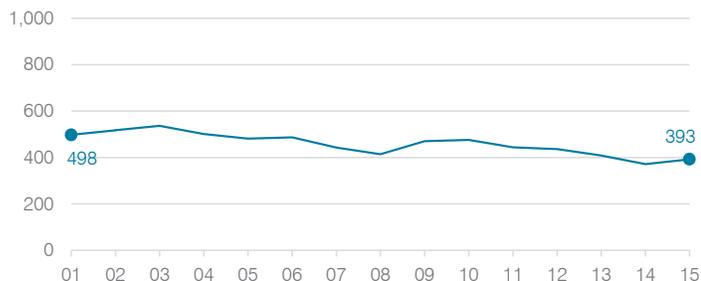
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



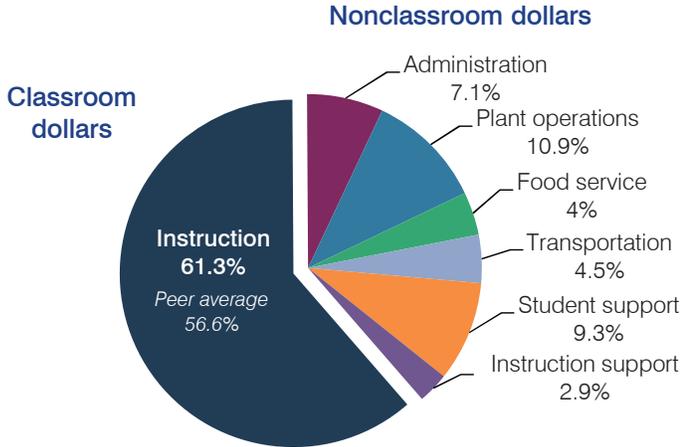
Gilbert Unified School District

Maricopa County
 Efficiency peer groups 1 and T-4, Achievement peer group 1
 Legislative district(s): 12, 16, 17, 25, and 26

District size, location: Very large, Suburb
 Students attending: 35,465
 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	\$475	\$641	\$780
	Students per administrative position	77	81	67
Plant operations	Cost per square foot	\$5.32	\$5.93	\$6.09
	Square footage per student	136	144	153
Food service	Cost per meal equivalent	\$2.52	\$2.75	\$2.79
Transportation	Cost per mile	\$3.59	\$3.61	\$3.66
	Cost per rider	\$1,089	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

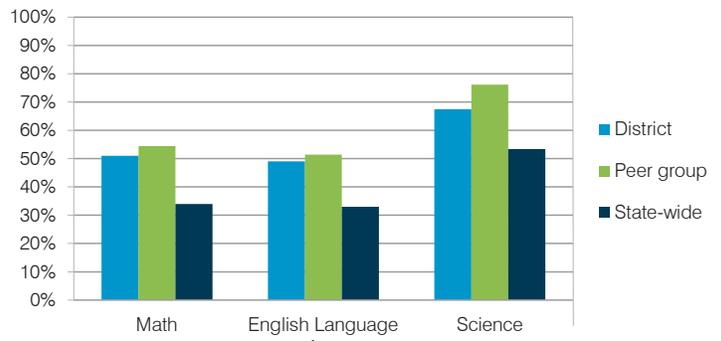
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,171	\$ 4,094	\$ 4,107	\$ 4,105
Administration	530	475	641	780
Plant operations	706	725	853	930
Food service	269	270	333	417
Transportation	305	302	343	371
Student support	622	618	618	613
Instruction support	212	198	367	442
Total operational	\$ 6,815	\$ 6,682	\$ 7,262	\$ 7,658
Land and buildings	\$ 112	\$ 69	\$ 551	\$ 641
Equipment	186	230	316	383
Interest	171	148	266	225
Other	171	212	184	150
Total nonoperational	\$ 640	\$ 659	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 7,455	\$ 7,341	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	89%	91%	76%
Poverty rate (2014)	9%	8%	23%
Students per teacher	16.1	17.8	18.6
Average teacher salary	\$42,357	\$41,684	\$46,008
Average years of teacher experience	11.8	11.5	11.0
Percentage of teachers in first 3 years	15%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	2.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 453	\$ 479	\$ 839	\$ 1,299
State	3,681	3,869	3,183	3,517
Local	3,724	3,994	4,941	4,248
Total revenues per pupil	\$ 7,858	\$ 8,342	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,415	\$ 5,285	\$ 5,221	\$ 5,303
Grants	475	489	854	1,167
Donations and tax credits	95	101	83	78
Select revenues from less common sources				
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	1,134	928	10 of 10	

Gilbert USD—page 2

Classroom dollar percentage

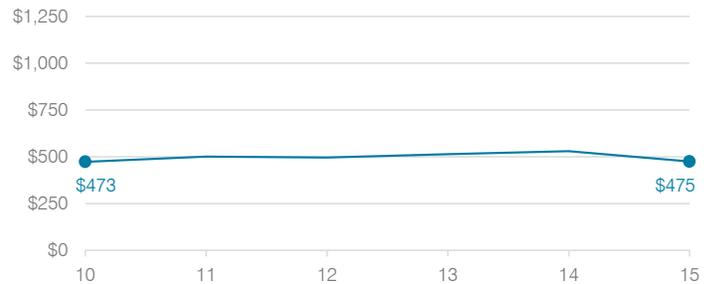
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	63.4	62.3	64.5	64.3	63.0	63.3	63.0	63.2	62.7	62.0	59.9	60.1	60.7	61.2	61.3

OPERATIONAL TRENDS Fiscal years as indicated

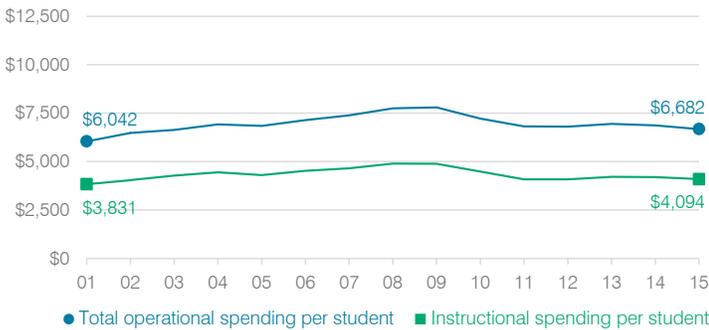
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom decreased overall from 62 to 61.3 percent. As a percentage of total operational spending, student support increased, while most other nonclassroom areas remained stable.

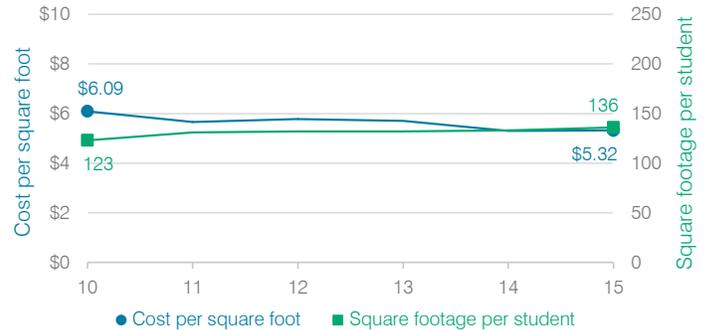
Administrative cost per student



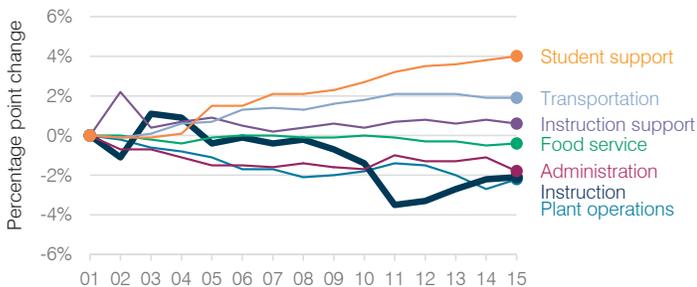
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



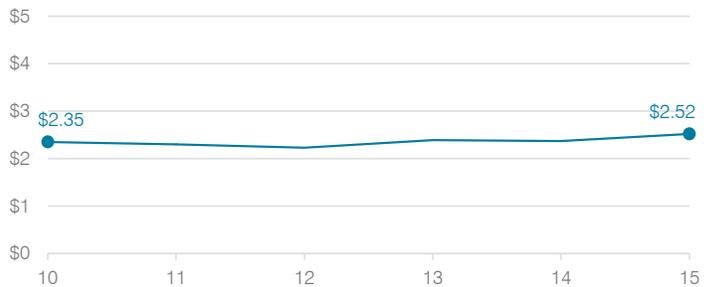
Plant cost per square foot and square footage per student



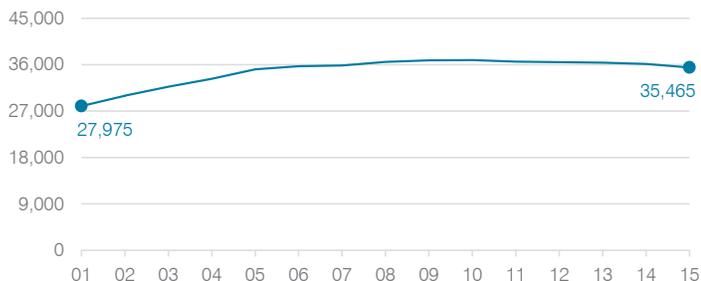
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



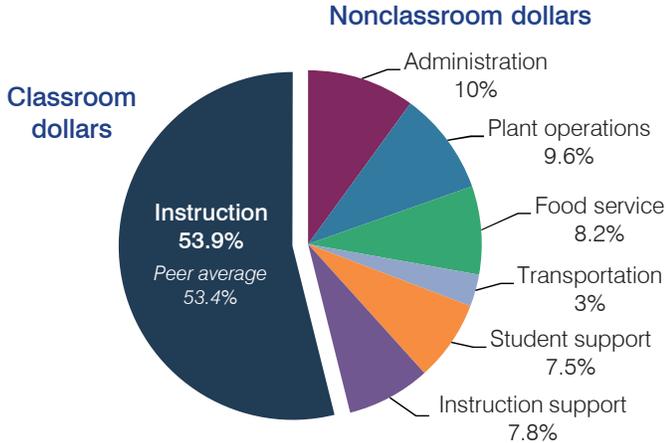
Glendale Elementary School District

Maricopa County
 Efficiency peer groups 7 and T-1, Achievement peer group 14
 Legislative district(s): 20, 29, and 30

District size, location: Large, City
 Students attending: 12,979
 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	\$684	\$709	\$780
	Students per administrative position	77	78	67
Plant operations	Cost per square foot	\$6.08	\$5.82	\$6.09
	Square footage per student	108	128	153
Food service	Cost per meal equivalent	\$2.51	\$2.62	\$2.79
Transportation	Cost per mile	\$6.55	\$6.37	\$3.66
	Cost per rider	\$772	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

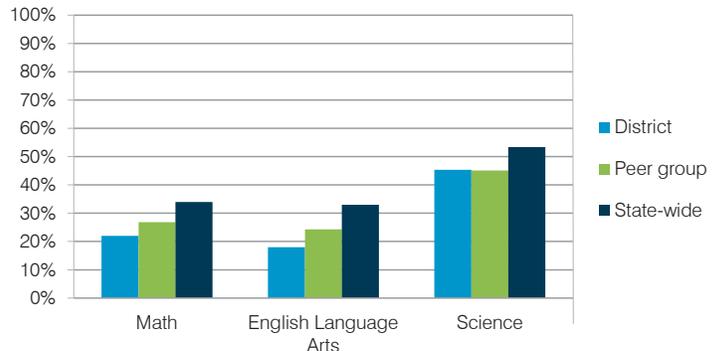
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,617	\$ 3,686	\$ 3,943	\$ 4,105
Administration	684	684	709	780
Plant operations	727	659	738	930
Food service	563	563	539	417
Transportation	223	204	301	371
Student support	469	511	564	613
Instruction support	558	535	470	442
Total operational	\$ 6,841	\$ 6,842	\$ 7,264	\$ 7,658
Land and buildings	\$ 388	\$ 553	\$ 643	\$ 641
Equipment	180	255	432	383
Interest	46	84	179	225
Other	31	56	188	150
Total nonoperational	\$ 645	\$ 948	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 7,486	\$ 7,790	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	39%	36%	23%
Students per teacher	18.0	17.5	18.6
Average teacher salary	\$41,073	\$42,232	\$46,008
Average years of teacher experience	7.4	9.1	11.0
Percentage of teachers in first 3 years	44%	30%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,448	\$ 1,436	\$ 1,468	\$ 1,299
State	4,220	4,351	3,973	3,517
Local	1,803	1,803	3,380	4,248
Total revenues per pupil	\$ 7,471	\$ 7,590	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,792	\$ 4,684	\$ 4,915	\$ 5,303
Grants	1,453	1,453	1,502	1,167
Donations and tax credits	47	21	42	78
Select revenues from less common sources				
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	806	867	10 of 10	

Glendale ESD—page 2

Classroom dollar percentage

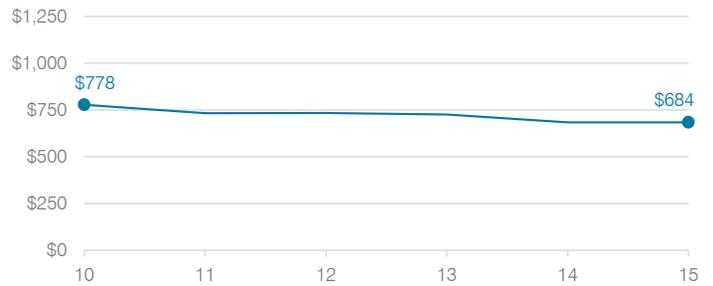
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	62.9	59.3	59.1	58.3	55.2	56.3	56.8	56.5	57.1	55.6	54.8	55.8	54.6	52.9	53.9

OPERATIONAL TRENDS Fiscal years as indicated

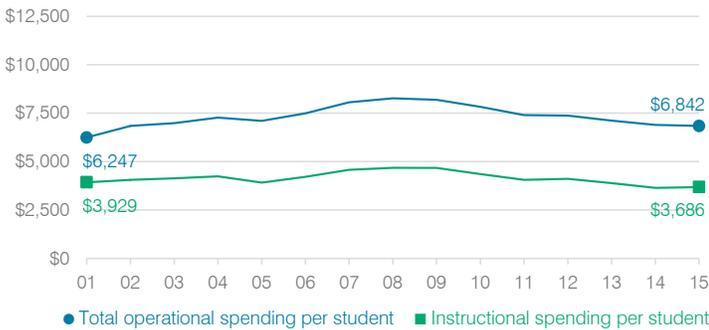
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.6 to 53.9 percent. As a percentage of total operational spending, student support increased substantially and food service increased slightly, while administration and plant operations decreased slightly.

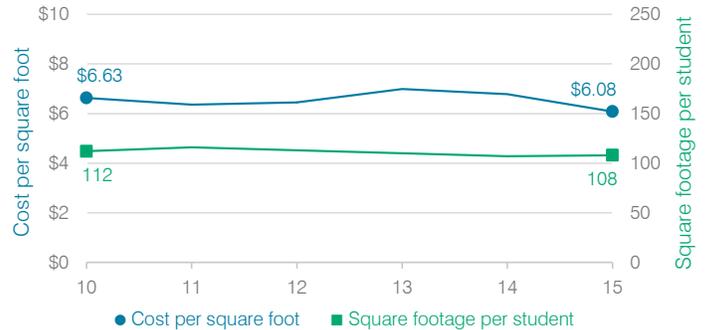
Administrative cost per student



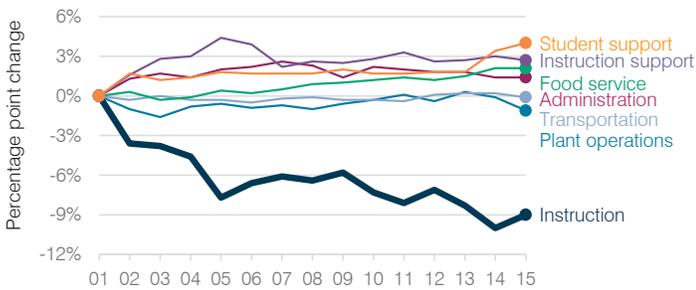
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



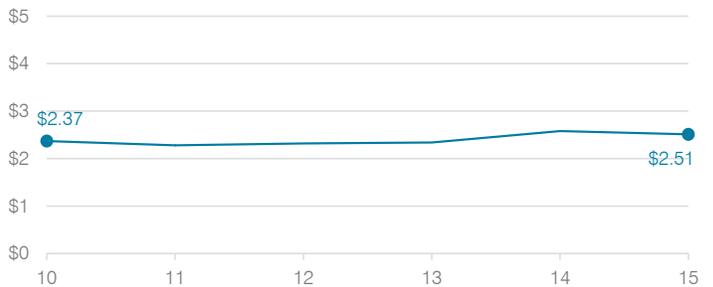
Plant cost per square foot and square footage per student



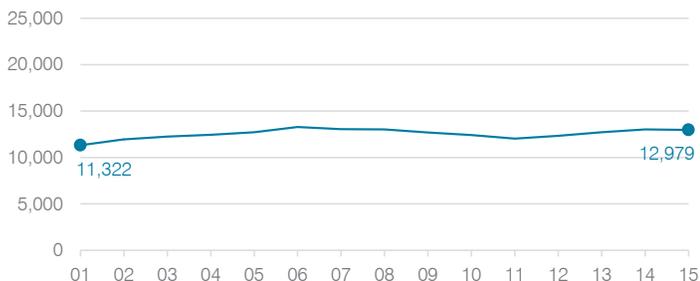
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



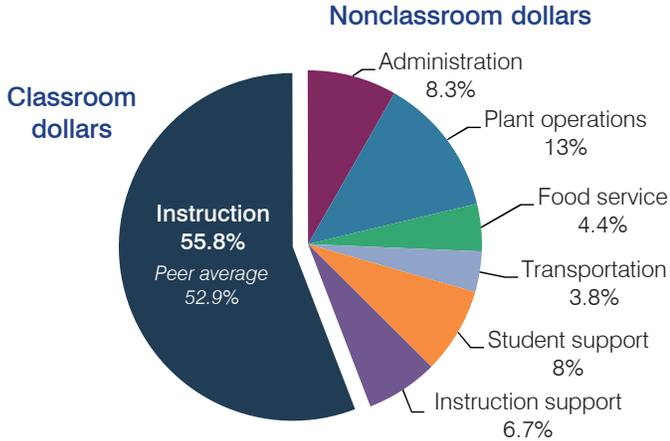
Glendale Union High School District

Maricopa County
 Efficiency peer groups 2 and T-5, Achievement peer group 9
 Legislative district(s): 20, 24, 28, 29, and 30

District size, location: Large, City
 Students attending: 15,102
 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	\$663	\$702	\$780
	Students per administrative position	69	67	67
Plant operations	Cost per square foot	\$6.58	\$6.25	\$6.09
	Square footage per student	157	148	153
Food service	Cost per meal equivalent	\$3.17	\$2.83	\$2.79
Transportation	Cost per mile	\$6.15	\$3.48	\$3.66
	Cost per rider	\$2,720	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

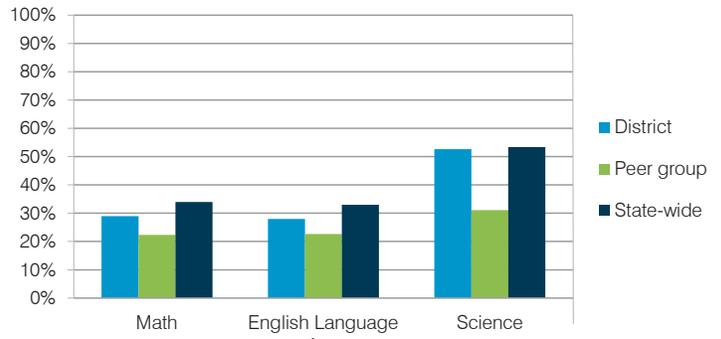
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,433	\$ 4,437	\$ 3,787	\$ 4,105
Administration	633	663	702	780
Plant operations	1,047	1,030	913	930
Food service	349	350	348	417
Transportation	290	304	359	371
Student support	583	633	567	613
Instruction support	481	531	483	442
Total operational	\$ 7,816	\$ 7,948	\$ 7,159	\$ 7,658
Land and buildings	\$ 1,988	\$ 1,181	\$ 649	\$ 641
Equipment	212	287	416	383
Interest	277	294	246	225
Other	42	45	164	150
Total nonoperational	\$ 2,519	\$ 1,807	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 10,335	\$ 9,755	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	89%	83%	76%
Poverty rate (2014)	28%	31%	23%
Students per teacher	22.2	21.5	18.6
Average teacher salary	\$55,523	\$53,881	\$46,008
Average years of teacher experience	11.6	11.6	11.0
Percentage of teachers in first 3 years	10%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.1%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,047	\$ 1,126	\$ 934	\$ 1,299
State	3,786	3,879	3,277	3,517
Local	4,389	4,586	4,556	4,248
Total revenues per pupil	\$ 9,222	\$ 9,591	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,532	\$ 5,239	\$ 5,214	\$ 5,303
Grants	1,018	1,175	984	1,167
Donations and tax credits	61	62	98	78
Select revenues from less common sources				
Desegregation	\$ 389	\$ 402	3 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	1,613	1,692	10 of 10	

Glendale UHSD—page 2

Classroom dollar percentage

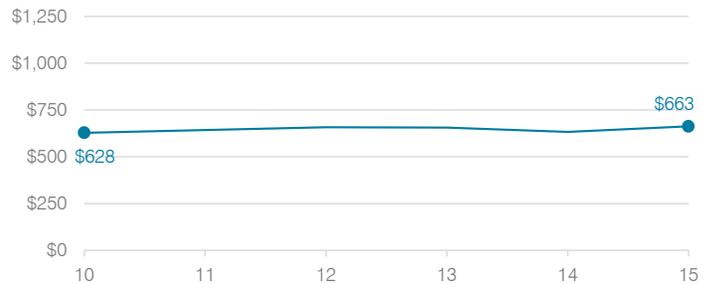
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	57.3	59.1	59.7	60.1	59.4	59.8	59.5	58.5	58.6	57.4	56.5	56.2	56.3	56.7	55.8

OPERATIONAL TRENDS Fiscal years as indicated

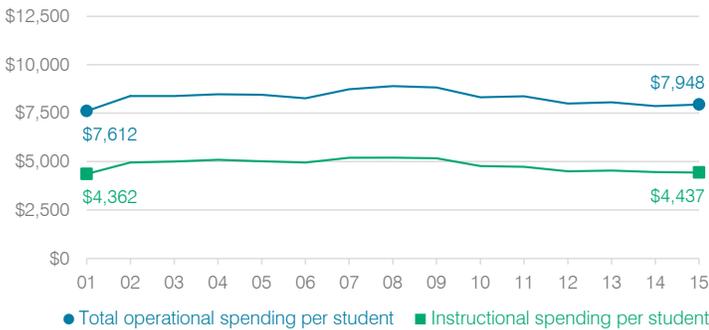
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4.5 percent. The percentage of dollars spent in the classroom decreased overall from 57.4 to 55.8 percent. As a percentage of total operational spending, transportation, student support, and instruction support increased slightly, while plant operations decreased. Administration and food service remained stable.

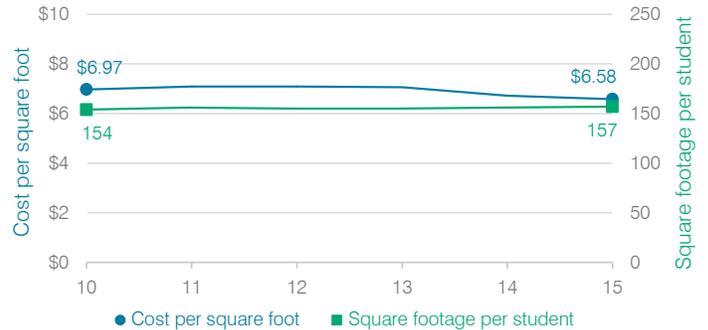
Administrative cost per student



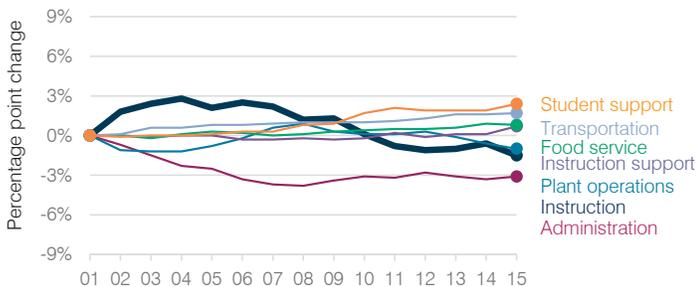
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



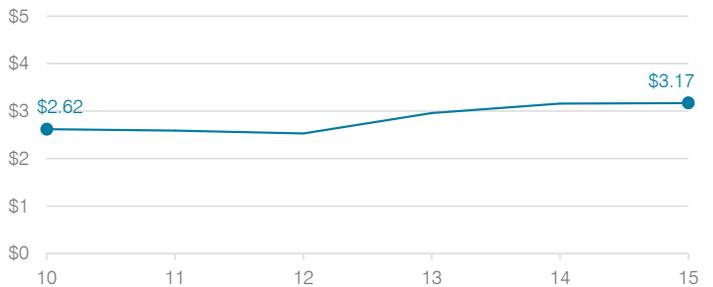
Plant cost per square foot and square footage per student



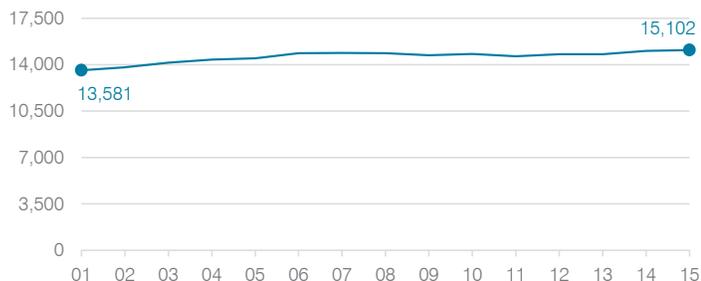
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



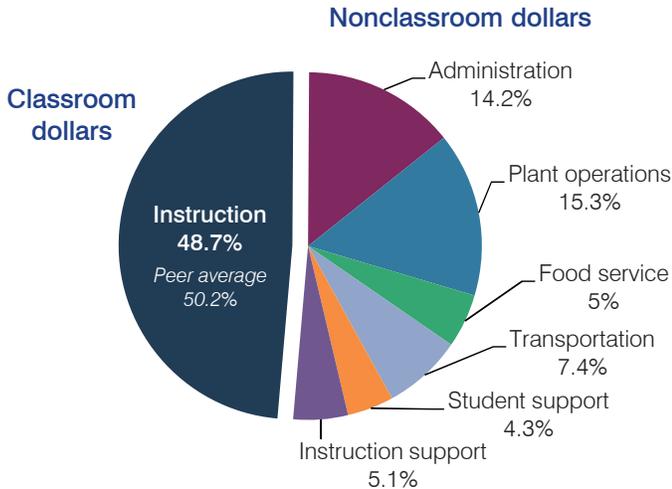
Globe Unified School District

Gila County
 Efficiency peer groups 5 and T-6, Achievement peer group 5
 Legislative district(s): 8

District size, location: Medium, Town
 Students attending: 1,754
 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	\$969	\$1,075	\$780
	Students per administrative position	61	58	67
Plant operations	Cost per square foot	\$5.45	\$4.90	\$6.09
	Square footage per student	192	258	153
Food service	Cost per meal equivalent	\$3.23	\$3.39	\$2.79
Transportation	Cost per mile	\$5.20	\$3.69	\$3.66
	Cost per rider	\$1,321	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

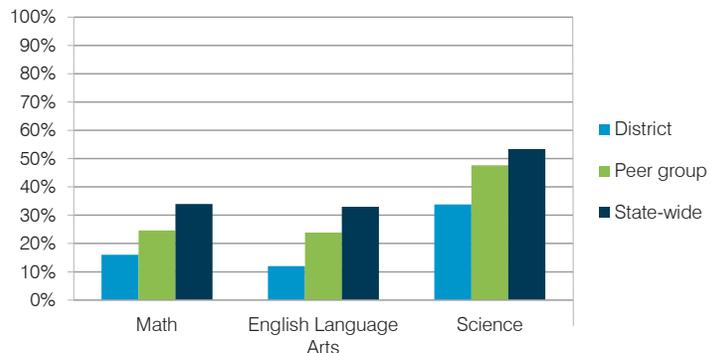
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,331	\$ 3,327	\$ 4,428	\$ 4,105
Administration	901	969	1,075	780
Plant operations	998	1,046	1,203	930
Food service	331	342	428	417
Transportation	467	504	498	371
Student support	281	297	623	613
Instruction support	261	347	353	442
Total operational	\$ 6,570	\$ 6,832	\$ 8,608	\$ 7,658
Land and buildings	\$ 148	\$ 409	\$ 504	\$ 641
Equipment	540	766	492	383
Interest	0	0	248	225
Other	8	26	57	150
Total nonoperational	\$ 696	\$ 1,201	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 7,266	\$ 8,033	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	86%	81%	76%
Poverty rate (2014)	26%	24%	23%
Students per teacher	20.6	16.7	18.6
Average teacher salary	\$42,589	\$43,855	\$46,008
Average years of teacher experience	14.0	12.3	11.0
Percentage of teachers in first 3 years	11%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,082	\$ 1,694	\$ 3,790	\$ 1,299
State	4,298	4,453	3,700	3,517
Local	1,572	1,904	4,105	4,248
Total revenues per pupil	\$ 6,952	\$ 8,051	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,281	\$ 5,018	\$ 5,693	\$ 5,303
Grants	866	1,518	1,675	1,167
Donations and tax credits	51	73	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	272	549	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Globe USD—page 2

Classroom dollar percentage

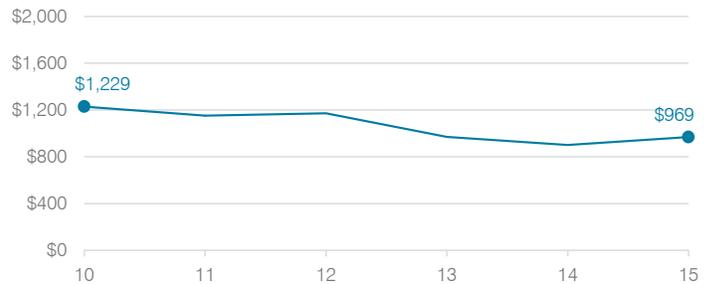
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.1	58.5	59.0	58.1	59.4	57.8	57.0	53.7	54.7	48.9	45.1	46.3	50.0	50.7	48.7

OPERATIONAL TRENDS Fiscal years as indicated

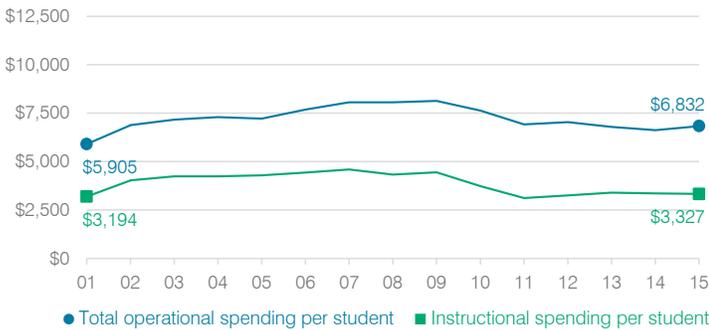
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 50.7 to a low of 45.1 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and transportation increased, while administration decreased substantially and instruction support decreased.

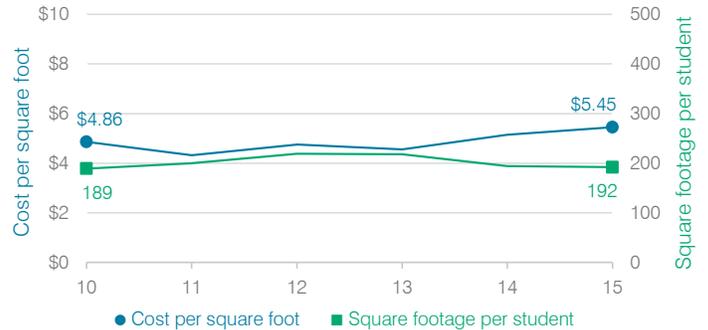
Administrative cost per student



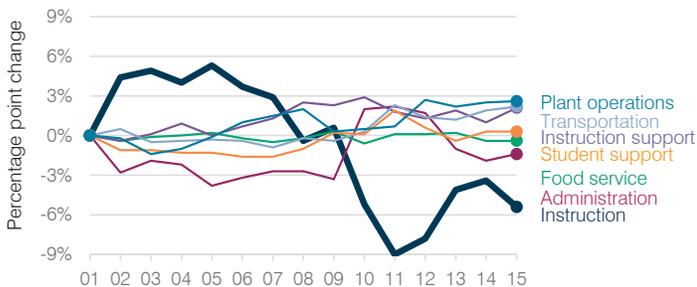
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



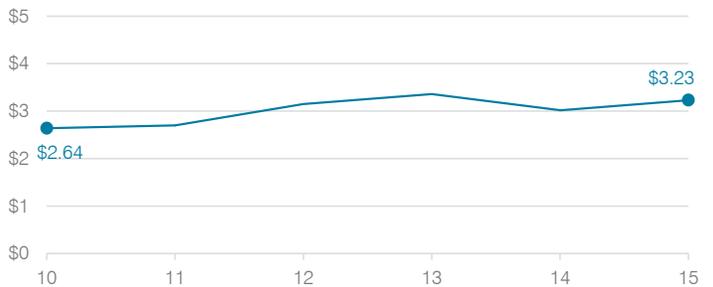
Plant cost per square foot and square footage per student



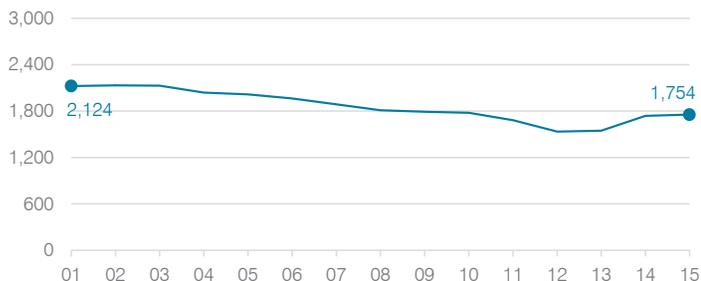
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



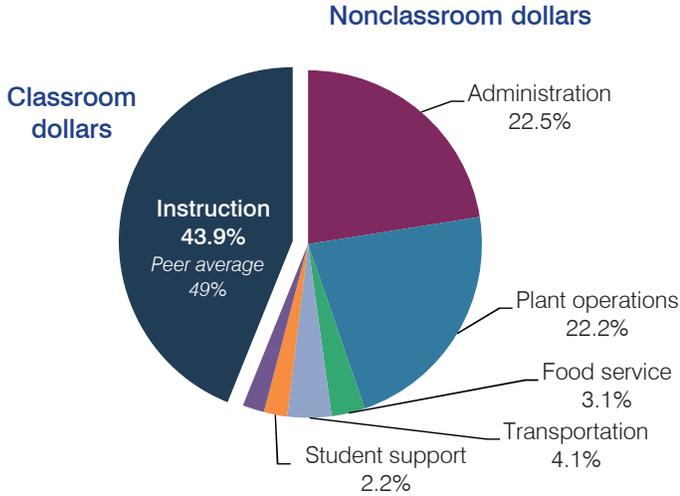
Grand Canyon Unified School District

Coconino County
 Efficiency peer groups 6 and T-9, Achievement peer group 5
 Legislative district(s): 6

District size, location: Small, Rural
 Students attending: 280
 Number of schools: 2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,657	\$1,639	\$780
	Students per administrative position	70	46	67
Plant operations	Cost per square foot	\$9.58	\$5.09	\$6.09
	Square footage per student	274	327	153
Food service	Cost per meal equivalent	\$3.20	\$3.59	\$2.79
Transportation	Cost per mile	\$2.38	\$2.13	\$3.66
	Cost per rider	\$502	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

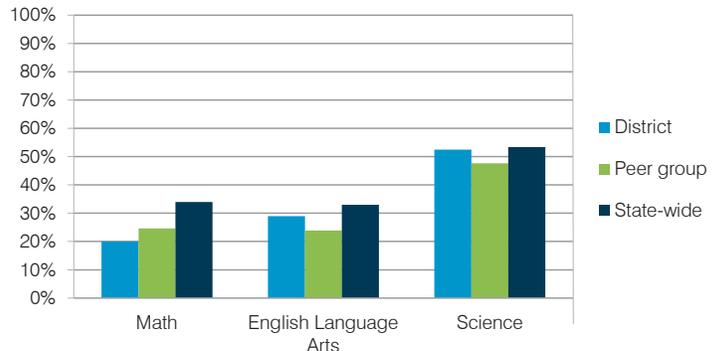
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,025	\$ 5,181	\$ 5,004	\$ 4,105
Administration	1,549	2,657	1,639	780
Plant operations	2,629	2,627	1,561	930
Food service	354	362	492	417
Transportation	297	485	511	371
Student support	565	259	610	613
Instruction support	87	239	392	442
Total operational	\$ 11,506	\$ 11,810	\$ 10,209	\$ 7,658
Land and buildings	\$ 914	\$ 231	\$ 251	\$ 641
Equipment	493	1,431	730	383
Interest	193	128	180	225
Other	0	138	50	150
Total nonoperational	\$ 1,600	\$ 1,928	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 13,106	\$ 13,738	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	91%	81%	76%
Poverty rate (2014)	25%	24%	23%
Students per teacher	12.0	16.7	18.6
Average teacher salary	\$38,207	\$43,855	\$46,008
Average years of teacher experience	10.8	12.3	11.0
Percentage of teachers in first 3 years	19%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.6%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 851	\$ 711	\$ 1,992	\$ 1,299
State	4,307	4,635	3,085	3,517
Local	8,152	8,616	6,884	4,248
Total revenues per pupil	\$13,310	\$13,962	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,939	\$ 7,210	\$ 6,548	\$ 5,303
Grants	1,052	805	1,861	1,167
Donations and tax credits	433	43	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	3,060	3,141	5 of 20	
Federal impact aid	2	299	5 of 20	
Voter-approved levy increases	2,706	641	15 of 20	

Grand Canyon USD—page 2

Classroom dollar percentage

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

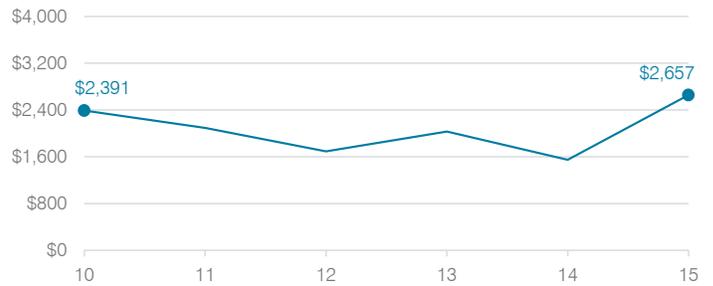
OPERATIONAL TRENDS

Fiscal years as indicated

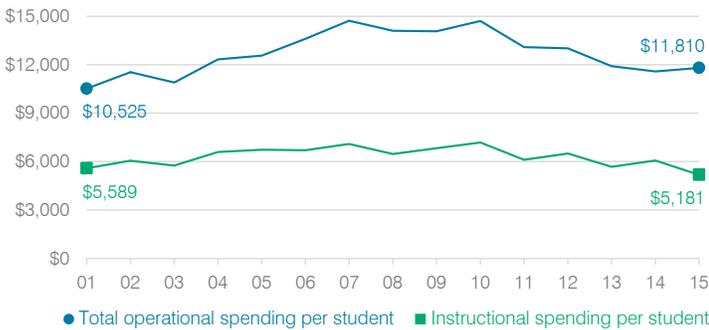
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 20 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 48.8 to 43.9 percent. Overall, as a percentage of total operational spending, administration increased substantially, instruction support increased, and plant operations, food service, and transportation increased slightly.

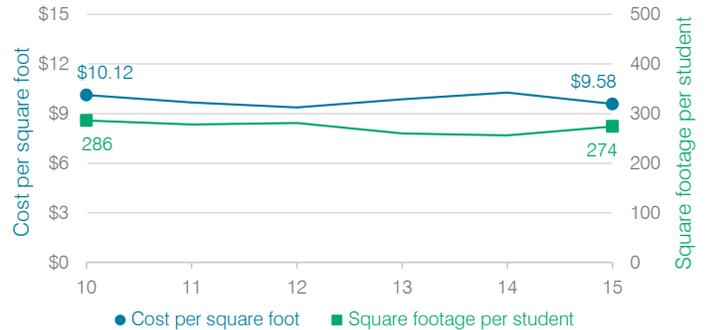
Administrative cost per student



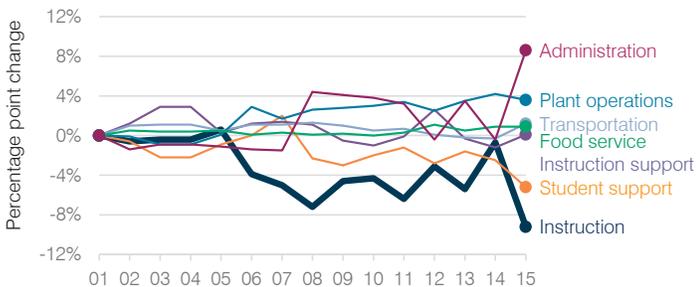
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



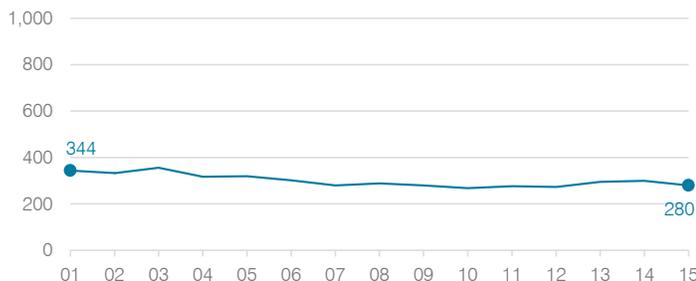
Changes in operational spending percentages



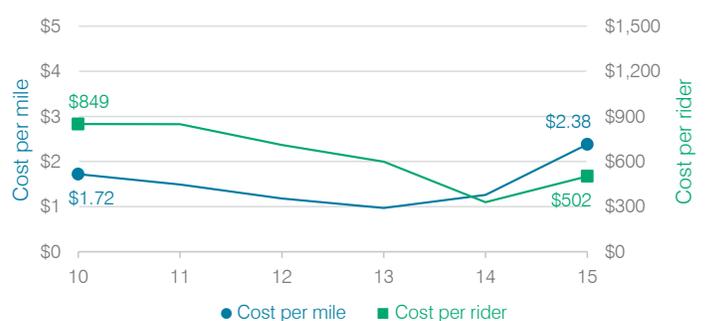
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Hackberry Elementary School District

Mohave County

District size, location:

Very small, Rural

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

Students attending:

32

Legislative district(s): 5

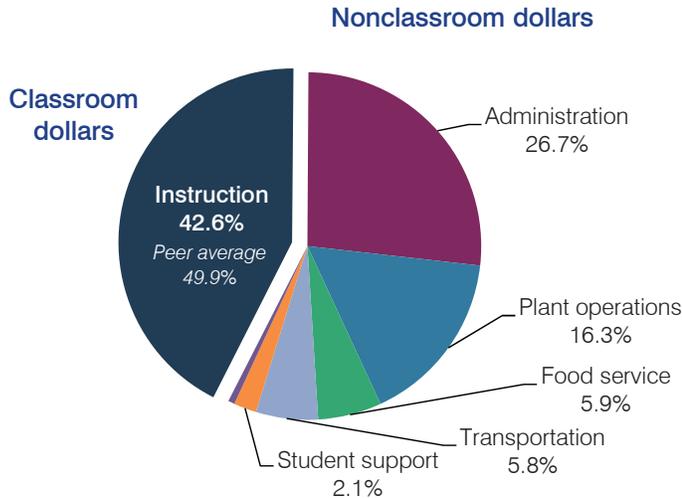
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$5,858	\$3,013	\$780
	Students per administrative position	11	29	67
Plant operations	Cost per square foot	\$6.64	\$6.80	\$6.09
	Square footage per student	537	370	153
Food service	Cost per meal equivalent	\$6.25	\$5.66	\$2.79
	Cost per mile	\$5.48	\$1.55	\$3.66
Transportation	Cost per rider	\$3,421	\$1,620	\$1,071

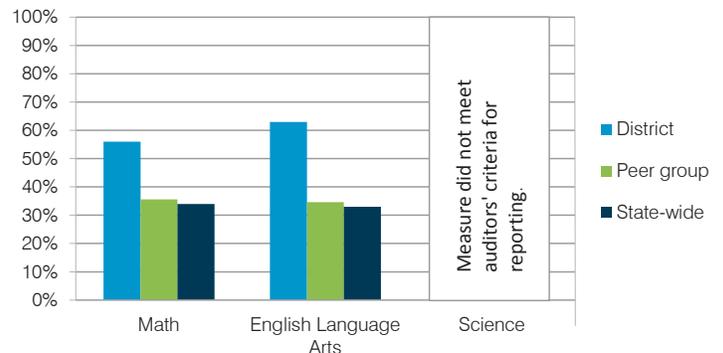
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,517	\$ 9,324	\$ 8,258	\$ 4,105
Administration	5,949	5,858	3,013	780
Plant operations	3,092	3,568	2,390	930
Food service	1,235	1,303	967	417
Transportation	1,173	1,268	1,127	371
Student support	356	461	664	613
Instruction support	182	128	572	442
Total operational	\$ 20,504	\$ 21,910	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 0	\$ 961	\$ 641
Equipment	507	643	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 507	\$ 643	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 21,011	\$ 22,553	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	27%	25%	23%
Students per teacher	8.1	12.5	18.6
Average teacher salary	\$40,531	\$46,197	\$46,008
Average years of teacher experience	18.8	11.8	11.0
Percentage of teachers in first 3 years	0%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,166	\$ 2,744	\$ 2,858	\$ 1,299
State	1,290	1,198	4,521	3,517
Local	15,166	15,656	13,591	4,248
Total revenues per pupil	\$19,622	\$19,598	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,794	\$ 10,118	\$ 9,139	\$ 5,303
Grants	3,037	2,659	3,089	1,167
Donations and tax credits	30	67	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	8,866	11,820	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Hackberry ESD—page 2

Classroom dollar percentage

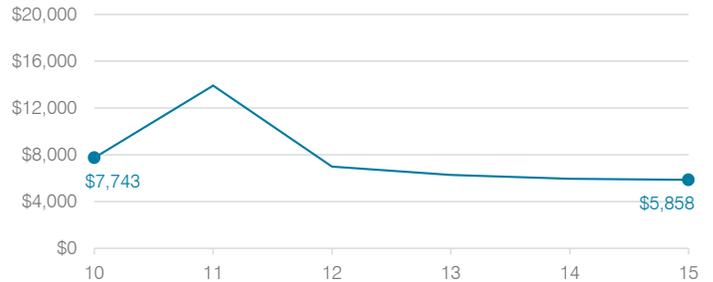
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	47.0	43.9	55.9	52.5	55.0	56.7	41.9	41.2	40.9	34.7	34.2	38.5	39.1	41.5	42.6

OPERATIONAL TRENDS Fiscal years as indicated

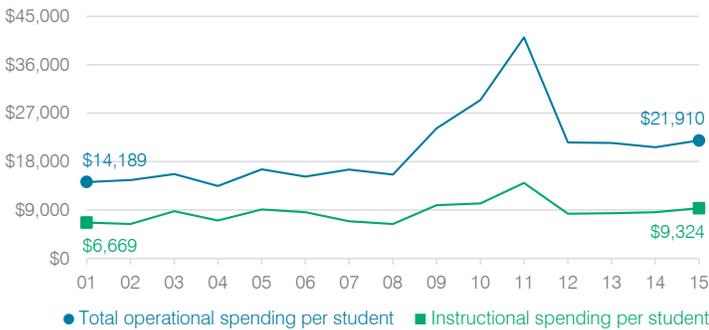
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 26 percent. The percentage of dollars spent in the classroom increased overall from 34.7 to 42.6 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially, while food service increased.

Administrative cost per student



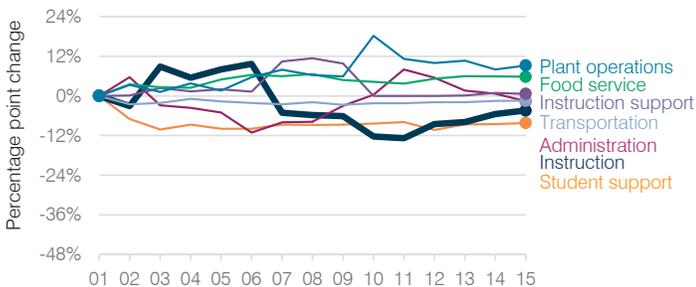
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



Changes in operational spending percentages



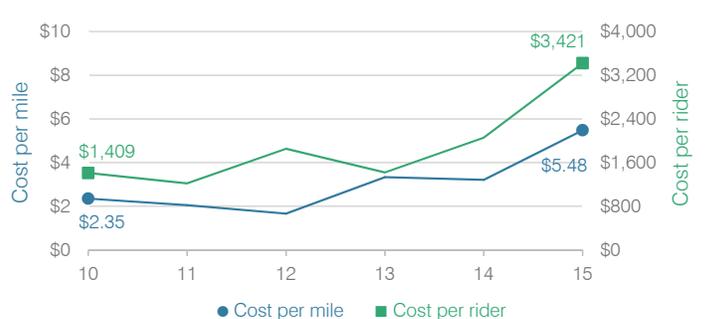
Food service cost per meal



Students attending



Transportation costs per mile and per rider



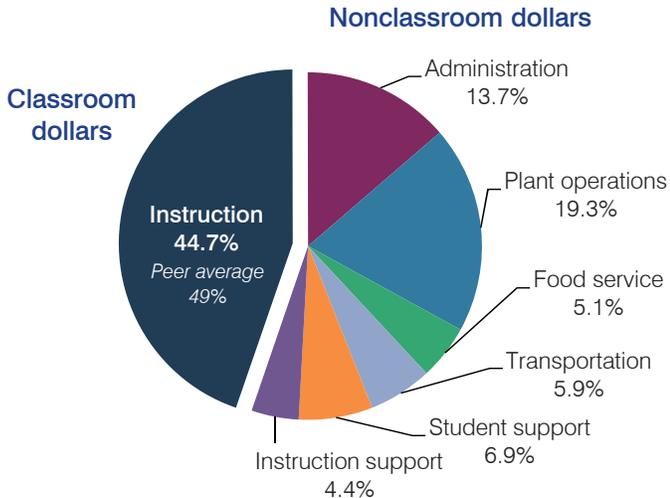
Hayden-Winkelman Unified School District

Gila County
 Efficiency peer groups 6 and T-9, Achievement peer group 7
 Legislative district(s): 8

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	\$1,439	\$1,639	\$780
	Students per administrative position	35	46	67
Plant operations	Cost per square foot	\$3.29	\$5.09	\$6.09
	Square footage per student	611	327	153
Food service	Cost per meal equivalent	\$2.87	\$3.59	\$2.79
Transportation	Cost per mile	\$2.48	\$2.13	\$3.66
	Cost per rider	\$966	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

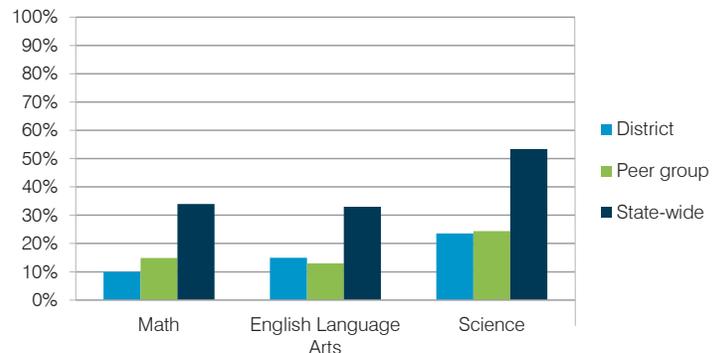
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,701	\$ 4,666	\$ 5,004	\$ 4,105
Administration	1,687	1,439	1,639	780
Plant operations	1,821	2,014	1,561	930
Food service	595	532	492	417
Transportation	549	616	511	371
Student support	768	719	610	613
Instruction support	300	464	392	442
Total operational	\$ 10,421	\$ 10,450	\$ 10,209	\$ 7,658
Land and buildings	\$ 722	\$ 305	\$ 251	\$ 641
Equipment	173	370	730	383
Interest	253	134	180	225
Other	93	42	50	150
Total nonoperational	\$ 1,241	\$ 851	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 11,662	\$ 11,301	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	92%	94%
Graduation rate (2014)	90%	72%	76%
Poverty rate (2014)	37%	41%	23%
Students per teacher	15.2	15.8	18.6
Average teacher salary	\$39,554	\$45,502	\$46,008
Average years of teacher experience	18.8	12.7	11.0
Percentage of teachers in first 3 years	0%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	1.8%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,474	\$ 1,653	\$ 1,992	\$ 1,299
State	4,568	6,083	3,085	3,517
Local	7,980	7,271	6,884	4,248
Total revenues per pupil	\$14,022	\$15,007	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,818	\$ 6,624	\$ 6,548	\$ 5,303
Grants	2,223	1,917	1,861	1,167
Donations and tax credits	19	45	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	434	431	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	0	0	15 of 20	

Hayden-Winkelman USD—page 2

Classroom dollar percentage

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

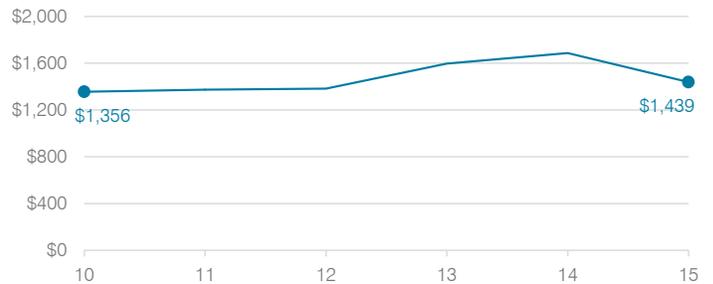
OPERATIONAL TRENDS

Fiscal years as indicated

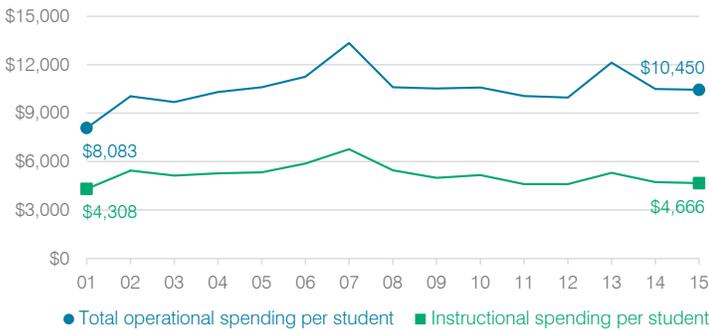
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 48.8 to 44.7 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and student support increased, while most other nonclassroom areas remained fairly stable.

Administrative cost per student



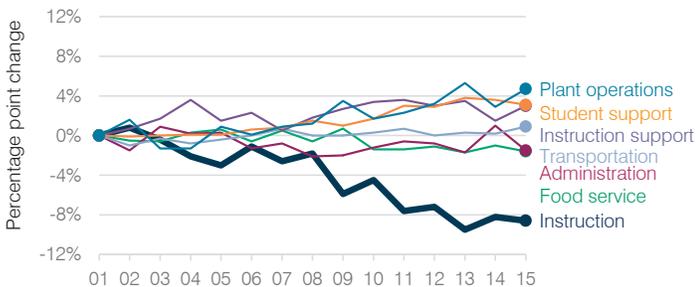
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



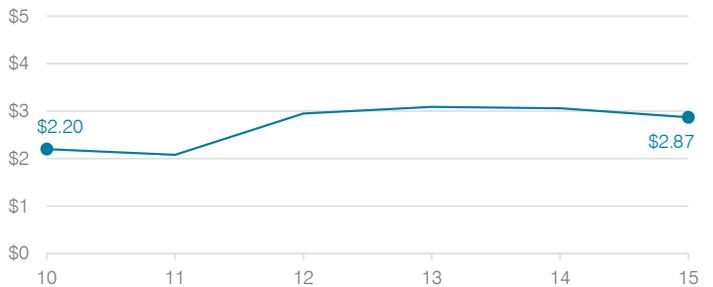
Plant cost per square foot and square footage per student



Changes in operational spending percentages



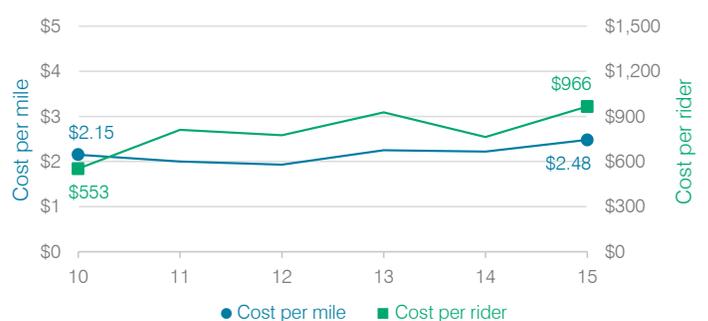
Food service cost per meal



Students attending



Transportation costs per mile and per rider



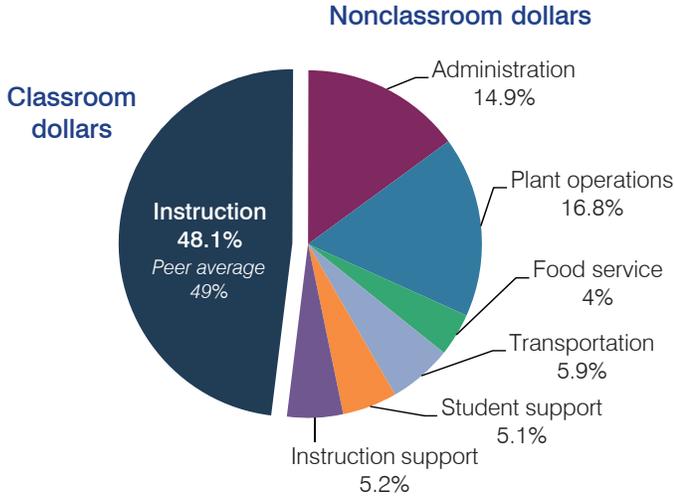
Heber-Overgaard Unified School District

Navajo County
 Efficiency peer groups 6 and T-9, Achievement peer group 6
 Legislative district(s): 6

District size, location: Small, Rural
 Students attending: 430
 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	\$1,541	\$1,639	\$780
	Students per administrative position	43	46	67
Plant operations	Cost per square foot	\$4.67	\$5.09	\$6.09
	Square footage per student	372	327	153
Food service	Cost per meal equivalent	\$4.13	\$3.59	\$2.79
Transportation	Cost per mile	\$1.61	\$2.13	\$3.66
	Cost per rider	\$708	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

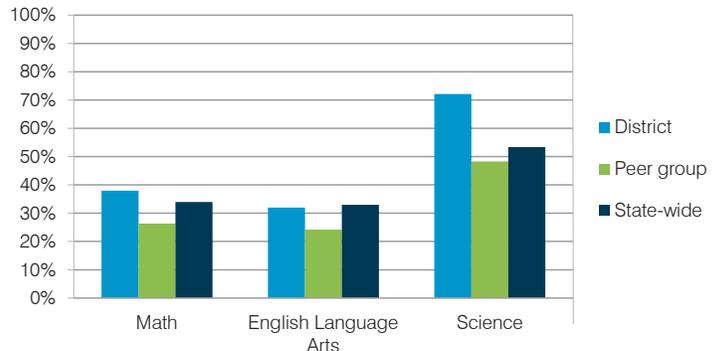
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,615	\$ 4,973	\$ 5,004	\$ 4,105
Administration	1,388	1,541	1,639	780
Plant operations	1,660	1,737	1,561	930
Food service	405	413	492	417
Transportation	576	603	511	371
Student support	489	527	610	613
Instruction support	398	538	392	442
Total operational	\$ 9,531	\$ 10,332	\$ 10,209	\$ 7,658
Land and buildings	\$ 74	\$ 86	\$ 251	\$ 641
Equipment	318	445	730	383
Interest	940	966	180	225
Other	39	53	50	150
Total nonoperational	\$ 1,371	\$ 1,550	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 10,902	\$ 11,882	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	83%	80%	76%
Poverty rate (2014)	28%	31%	23%
Students per teacher	15.0	15.8	18.6
Average teacher salary	\$40,163	\$42,614	\$46,008
Average years of teacher experience	13.8	12.4	11.0
Percentage of teachers in first 3 years	10%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	2.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,685	\$ 1,964	\$ 1,992	\$ 1,299
State	1,746	2,221	3,085	3,517
Local	8,414	8,673	6,884	4,248
Total revenues per pupil	\$11,845	\$12,858	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,842	\$ 7,102	\$ 6,548	\$ 5,303
Grants	1,717	1,997	1,861	1,167
Donations and tax credits	80	127	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	1,843	1,929	15 of 20	

Heber-Overgaard USD—page 2

Classroom dollar percentage

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

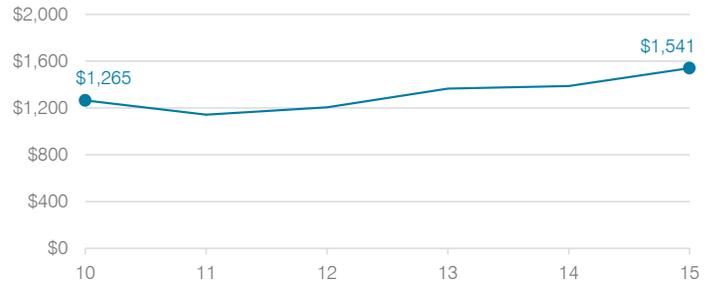
OPERATIONAL TRENDS

Fiscal years as indicated

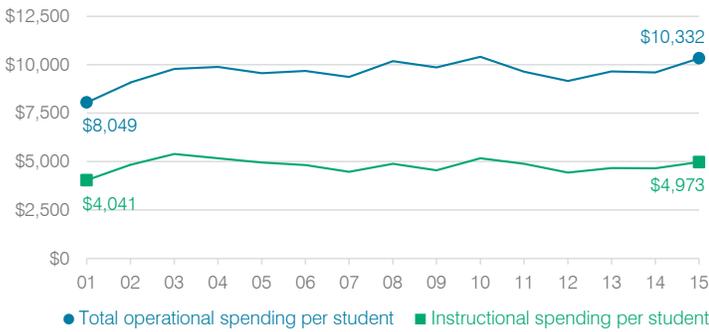
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom decreased overall from 49.6 to 48.1 percent. Overall, as a percentage of total operational spending, administration and transportation increased, while instruction support decreased and plant operations decreased slightly. Other nonclassroom areas remained fairly stable.

Administrative cost per student



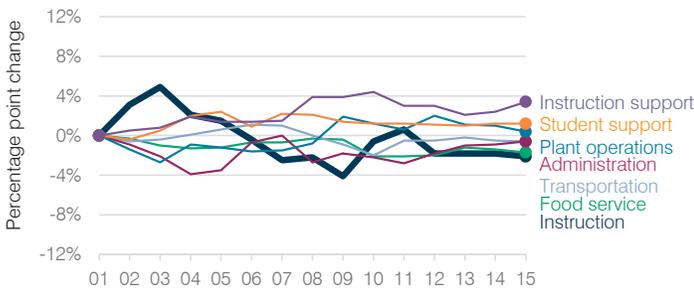
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



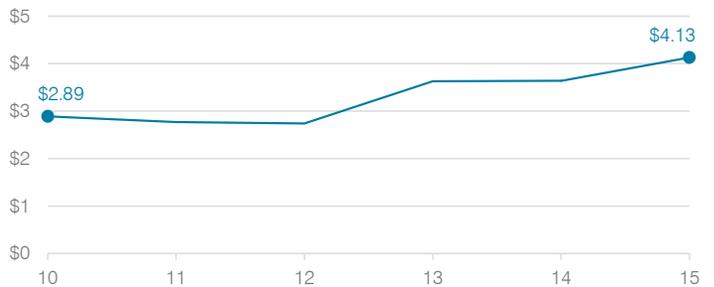
Plant cost per square foot and square footage per student



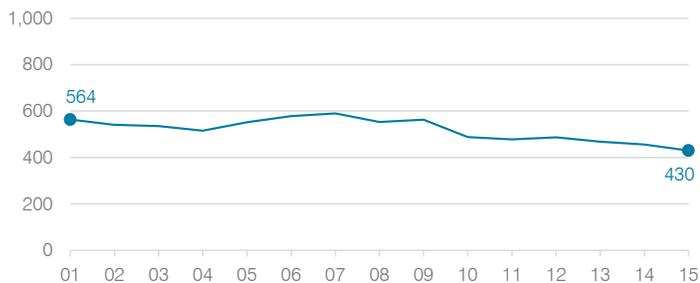
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



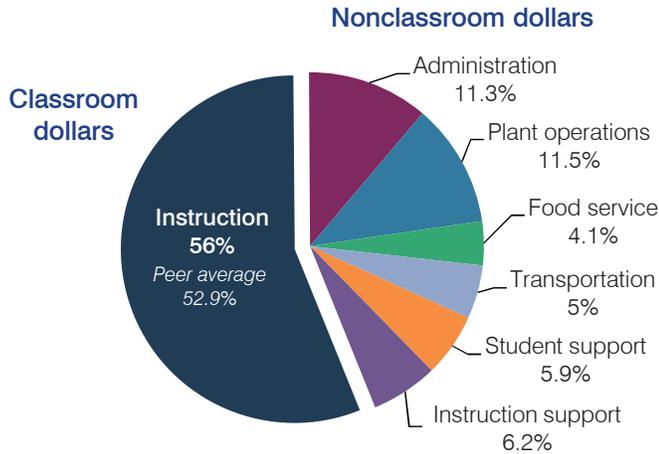
Higley Unified School District

Maricopa County
 Efficiency peer groups 2 and T-3, Achievement peer group 1
 Legislative district(s): 12

District size, location: Large, Suburb
 Students attending: 10,864
 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	\$679	\$702	\$780
	Students per administrative position	91	67	67
Plant operations	Cost per square foot	\$4.48	\$6.25	\$6.09
	Square footage per student	154	148	153
Food service	Cost per meal equivalent	\$3.23	\$2.83	\$2.79
Transportation	Cost per mile	\$4.13	\$3.90	\$3.66
	Cost per rider	\$998	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

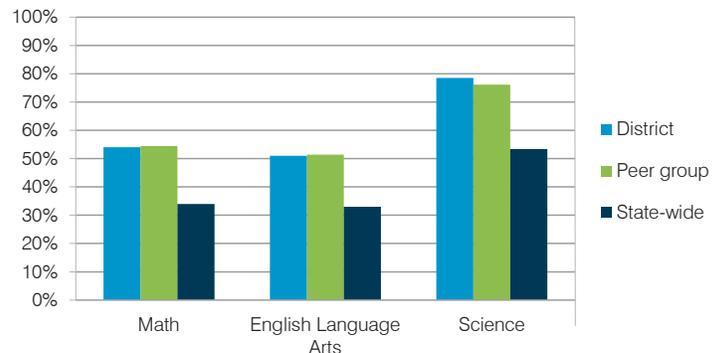
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,405	\$ 3,371	\$ 3,787	\$ 4,105
Administration	672	679	702	780
Plant operations	701	691	913	930
Food service	246	247	348	417
Transportation	307	299	359	371
Student support	378	359	567	613
Instruction support	405	376	483	442
Total operational	\$ 6,114	\$ 6,022	\$ 7,159	\$ 7,658
Land and buildings	\$ 1,046	\$ 1,601	\$ 649	\$ 641
Equipment	676	266	416	383
Interest	329	674	246	225
Other	357	361	164	150
Total nonoperational	\$ 2,408	\$ 2,902	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 8,522	\$ 8,924	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	93%	91%	76%
Poverty rate (2014)	8%	8%	23%
Students per teacher	19.8	17.8	18.6
Average teacher salary	\$42,789	\$41,684	\$46,008
Average years of teacher experience	8.7	11.5	11.0
Percentage of teachers in first 3 years	22%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 410	\$ 378	\$ 934	\$ 1,299
State	3,689	3,889	3,277	3,517
Local	3,727	3,946	4,556	4,248
Total revenues per pupil	\$ 7,826	\$ 8,213	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,177	\$ 5,161	\$ 5,214	\$ 5,303
Grants	415	397	984	1,167
Donations and tax credits	104	74	98	78
Select revenues from less common sources				
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	1,099	979	10 of 10	

Higley USD—page 2

Classroom dollar percentage

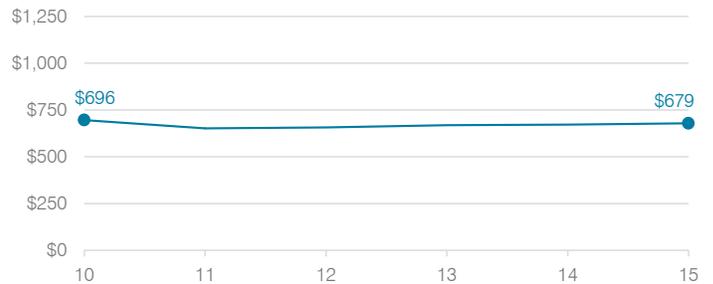
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.2	56.1	58.2	59.9	65.4	58.6	57.7	57.0	55.0	54.9	54.2	55.3	55.9	55.7	56.0

OPERATIONAL TRENDS Fiscal years as indicated

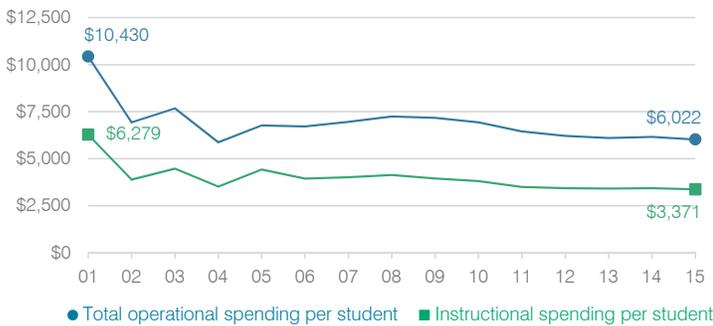
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom increased overall from 54.9 to 56 percent. As a percentage of total operational spending, student support decreased and plant operations decreased slightly, while transportation increased slightly. Administration and food service remained fairly stable.

Administrative cost per student



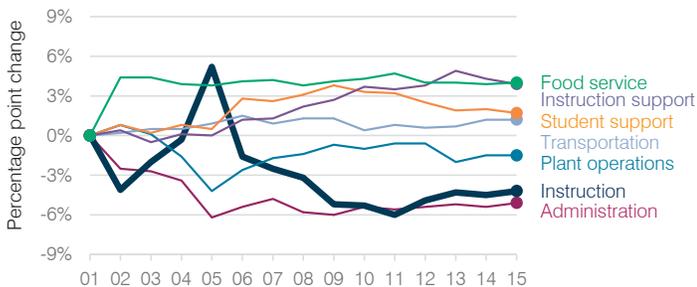
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



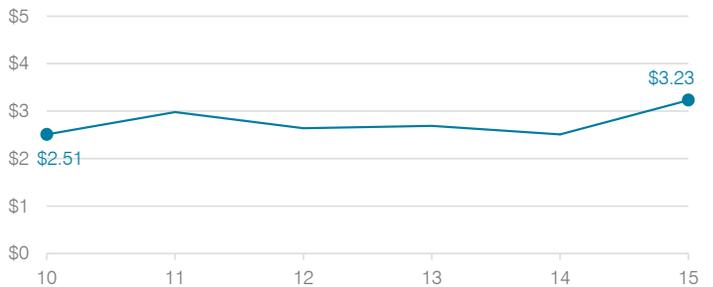
Plant cost per square foot and square footage per student



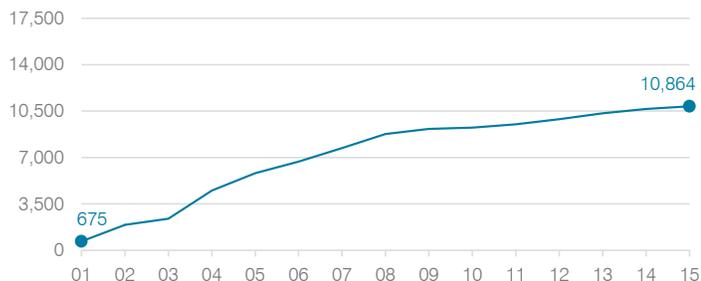
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Hillside Elementary School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

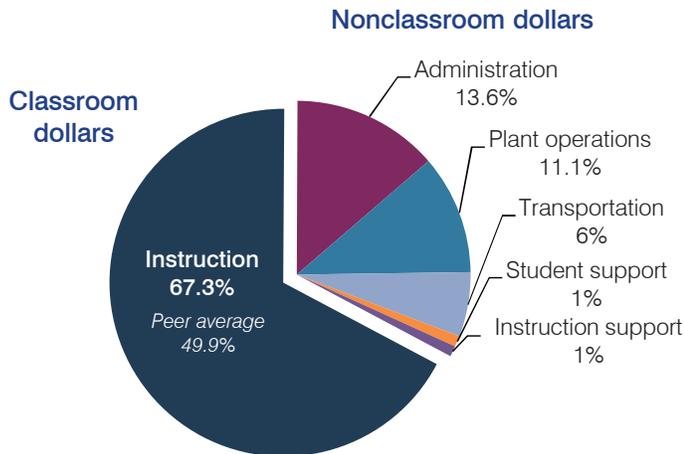
26

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	\$1,675	\$3,013	\$780
	Students per administrative position	26	29	67
Plant operations	Cost per square foot	\$4.98	\$6.80	\$6.09
	Square footage per student	274	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	\$1.54	\$1.55	\$3.66
	Cost per rider	\$1,094	\$1,620	\$1,071

Per pupil spending

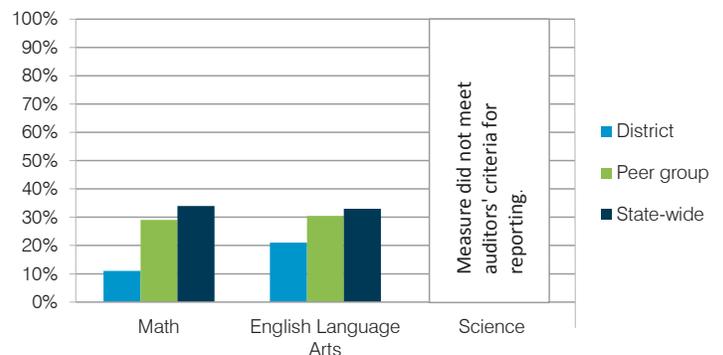
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,932	\$ 8,312	\$ 8,258	\$ 4,105
Administration	1,673	1,675	3,013	780
Plant operations	1,137	1,363	2,390	930
Food service	0	0	967	417
Transportation	1,012	746	1,127	371
Student support	137	123	664	613
Instruction support	94	125	572	442
Total operational	\$ 12,985	\$ 12,344	\$ 16,991	\$ 7,658
Land and buildings	\$ 203	\$ 159	\$ 961	\$ 641
Equipment	0	91	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 203	\$ 250	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,188	\$ 12,594	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	18%	19%	23%
Students per teacher	13.2	12.5	18.6
Average teacher salary	N/A	\$42,845	\$46,008
Average years of teacher experience	N/A	12.2	11.0
Percentage of teachers in first 3 years	N/A	13%	20%

Students who met state standards



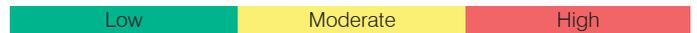
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	< \$1,000, isolated
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 157	\$ 933	\$ 2,858	\$ 1,299
State	3,849	3,090	4,521	3,517
Local	7,626	8,058	13,591	4,248
Total revenues per pupil	\$11,632	\$12,081	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,034	\$ 6,374	\$ 9,139	\$ 5,303
Grants	158	935	3,089	1,167
Donations and tax credits	58	133	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	4,649	4,709	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Hillside ESD—page 2

Classroom dollar percentage

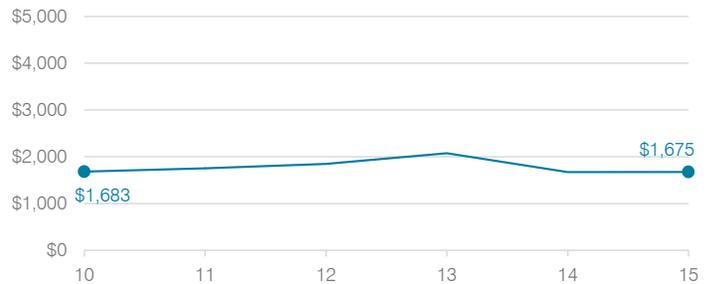
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	50.1	52.1	53.8	57.5	56.0	64.5	68.9	67.9	64.8	63.7	58.2	59.7	57.7	68.8	67.3

OPERATIONAL TRENDS Fiscal years as indicated

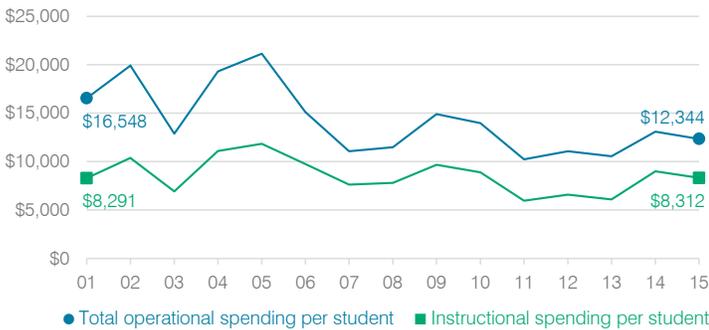
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 63.7 to 67.3 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts. Overall, plant operations decreased substantially and transportation decreased.

Administrative cost per student



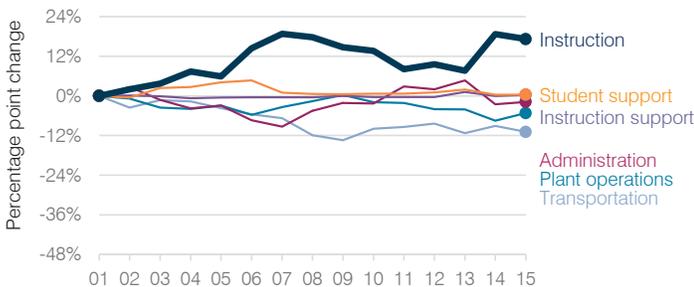
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



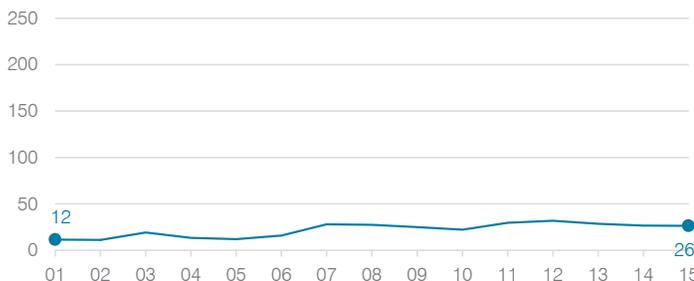
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider



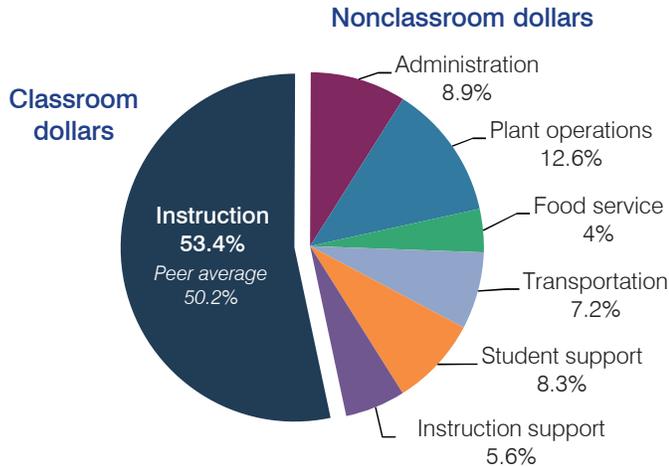
Holbrook Unified School District

Navajo County
 Efficiency peer groups 5 and T-10, Achievement peer group 6
 Legislative district(s): 6 and 7

District size, location: Medium, Town
 Students attending: 1,999
 Number of schools: 5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$908	\$1,075	\$780
	Students per administrative position	57	58	67
Plant operations	Cost per square foot	\$6.37	\$4.90	\$6.09
	Square footage per student	202	258	153
Food service	Cost per meal equivalent	\$2.49	\$3.39	\$2.79
Transportation	Cost per mile	\$1.52	\$2.01	\$3.66
	Cost per rider	\$914	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

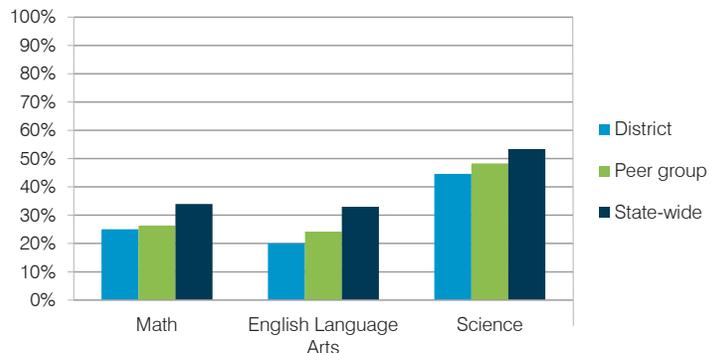
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,438	\$ 5,469	\$ 4,428	\$ 4,105
Administration	884	908	1,075	780
Plant operations	1,221	1,288	1,203	930
Food service	395	407	428	417
Transportation	796	740	498	371
Student support	969	852	623	613
Instruction support	428	569	353	442
Total operational	\$ 10,131	\$ 10,233	\$ 8,608	\$ 7,658
Land and buildings	\$ 692	\$ 374	\$ 504	\$ 641
Equipment	647	580	492	383
Interest	89	84	248	225
Other	6	5	57	150
Total nonoperational	\$ 1,434	\$ 1,043	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 11,565	\$ 11,276	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	83%	80%	76%
Poverty rate (2014)	34%	31%	23%
Students per teacher	13.5	15.8	18.6
Average teacher salary	\$46,242	\$42,614	\$46,008
Average years of teacher experience	12.7	12.4	11.0
Percentage of teachers in first 3 years	14%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 4,010	\$ 4,329	\$ 3,790	\$ 1,299
State	5,151	5,518	3,700	3,517
Local	2,264	2,186	4,105	4,248
Total revenues per pupil	\$11,425	\$12,033	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,303	\$ 6,211	\$ 5,693	\$ 5,303
Grants	1,708	1,554	1,675	1,167
Donations and tax credits	14	14	140	78
Select revenues from less common sources				
Desegregation	\$ 1,105	\$ 1,110	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	2,320	2,784	15 of 29	
Voter-approved levy increases	742	787	19 of 29	

Holbrook USD—page 2

Classroom dollar percentage

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

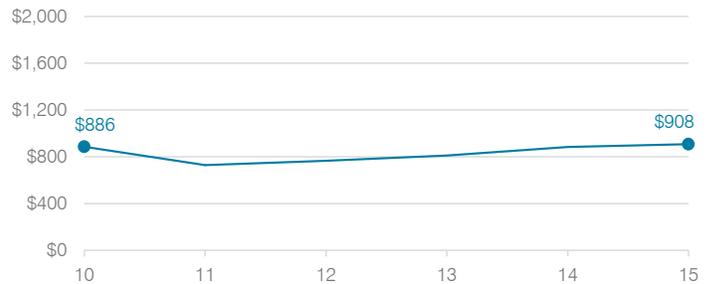
OPERATIONAL TRENDS

Fiscal years as indicated

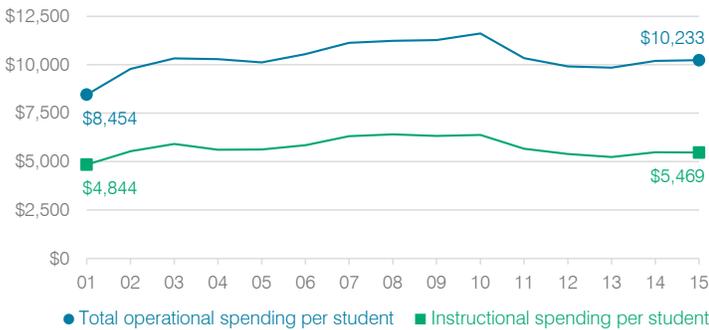
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom decreased overall from 54.9 to 53.4 percent. As a percentage of total operational spending, administration and transportation increased slightly, while plant operations decreased slightly and most other nonclassroom areas varied year to year.

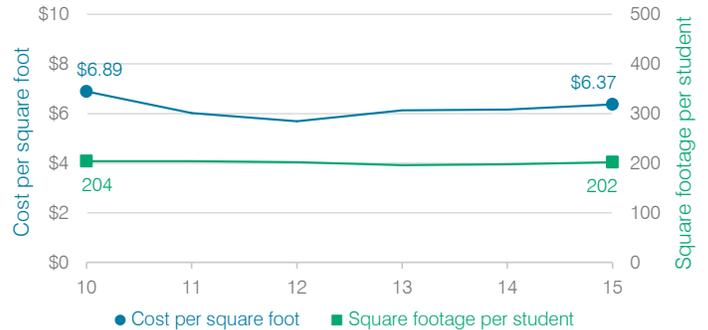
Administrative cost per student



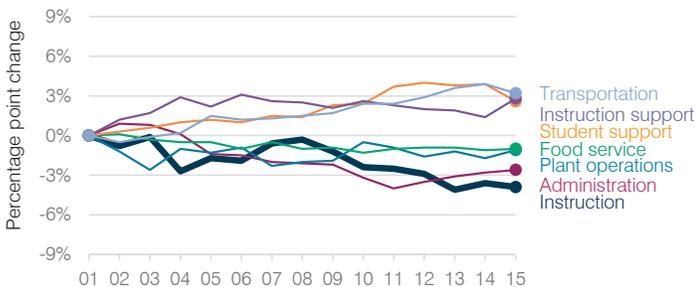
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



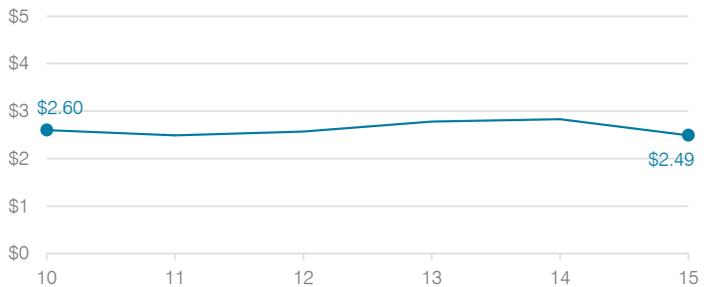
Plant cost per square foot and square footage per student



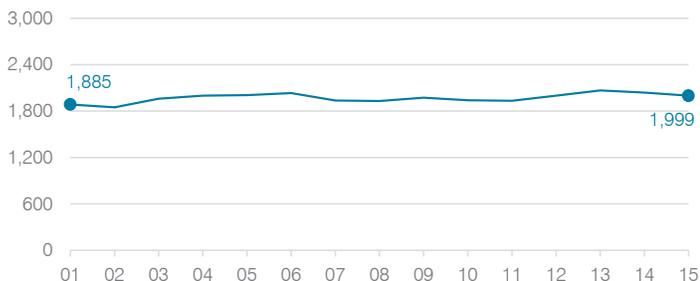
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



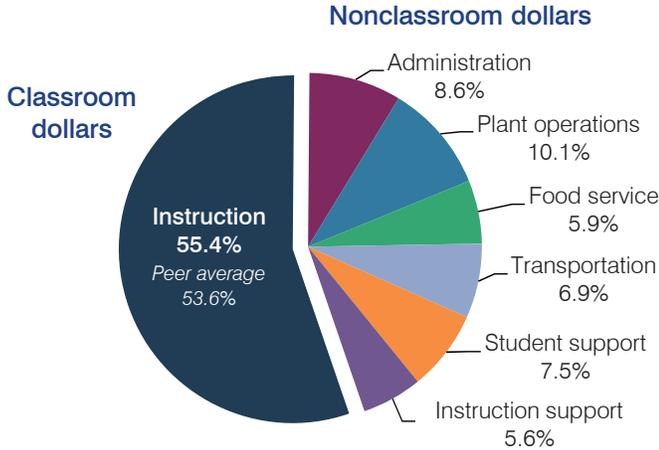
Humboldt Unified School District

Yavapai County
 Efficiency peer groups 3 and T-4, Achievement peer group 3
 Legislative district(s): 1

District size, location: Medium-large, Suburb
 Students attending: 5,562
 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	\$588	\$780	\$780
	Students per administrative position	90	68	67
Plant operations	Cost per square foot	\$4.68	\$5.87	\$6.09
	Square footage per student	148	160	153
Food service	Cost per meal equivalent	\$2.89	\$2.92	\$2.79
Transportation	Cost per mile	\$3.24	\$3.61	\$3.66
	Cost per rider	\$1,072	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

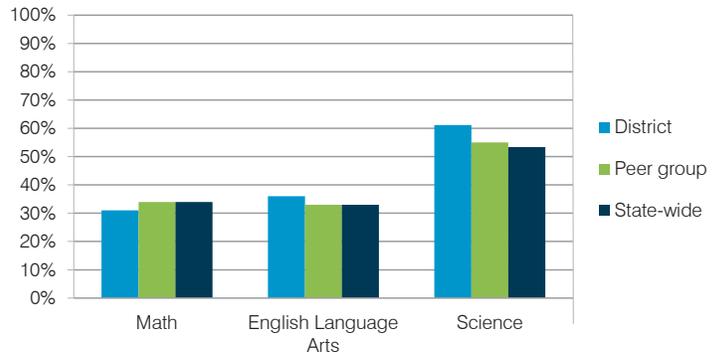
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,675	\$ 3,768	\$ 3,812	\$ 4,105
Administration	567	588	780	780
Plant operations	685	691	928	930
Food service	374	399	322	417
Transportation	449	470	412	371
Student support	512	513	553	613
Instruction support	342	378	304	442
Total operational	\$ 6,604	\$ 6,807	\$ 7,111	\$ 7,658
Land and buildings	\$ 155	\$ 85	\$ 676	\$ 641
Equipment	412	304	499	383
Interest	329	312	225	225
Other	97	36	145	150
Total nonoperational	\$ 993	\$ 737	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,597	\$ 7,544	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	86%	81%	76%
Poverty rate (2014)	18%	22%	23%
Students per teacher	20.2	18.8	18.6
Average teacher salary	\$42,260	\$44,582	\$46,008
Average years of teacher experience	9.9	11.7	11.0
Percentage of teachers in first 3 years	23%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,057	\$ 922	\$ 771	\$ 1,299
State	3,491	3,400	2,873	3,517
Local	3,851	3,873	4,889	4,248
Total revenues per pupil	\$ 8,399	\$ 8,195	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,001	\$ 5,611	\$ 5,412	\$ 5,303
Grants	1,116	982	798	1,167
Donations and tax credits	75	63	127	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	0	0	3 of 15	
Voter-approved levy increases	626	626	14 of 15	

Humboldt USD—page 2

Classroom dollar percentage

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

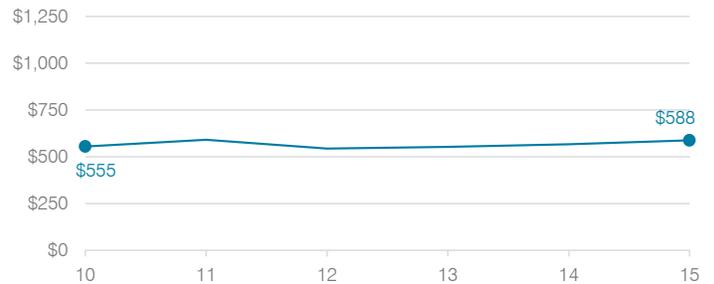
OPERATIONAL TRENDS

Fiscal years as indicated

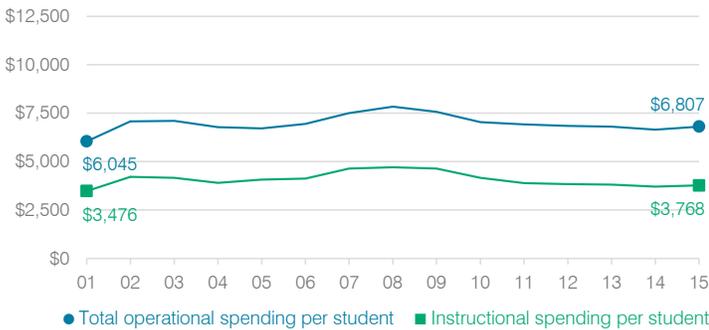
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom decreased from 59.1 to 55.4 percent. Overall, as a percentage of total operational spending, instruction support increased and transportation and food service increased slightly. Most other nonclassroom areas remained fairly stable.

Administrative cost per student



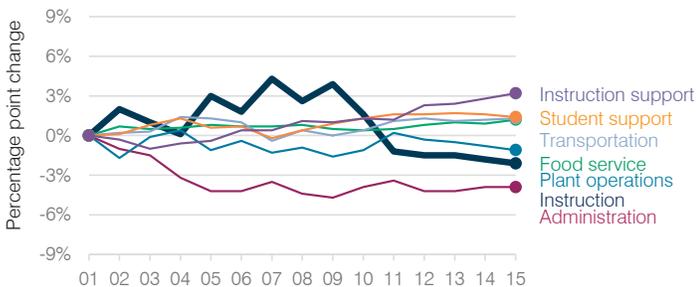
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



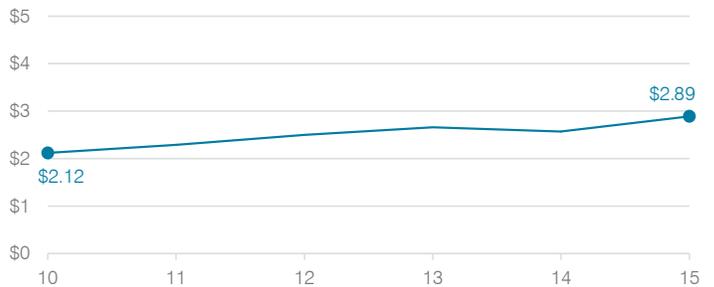
Plant cost per square foot and square footage per student



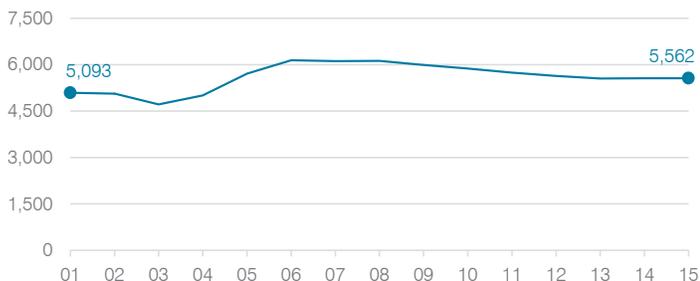
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Hyder Elementary School District

Yuma County

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

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

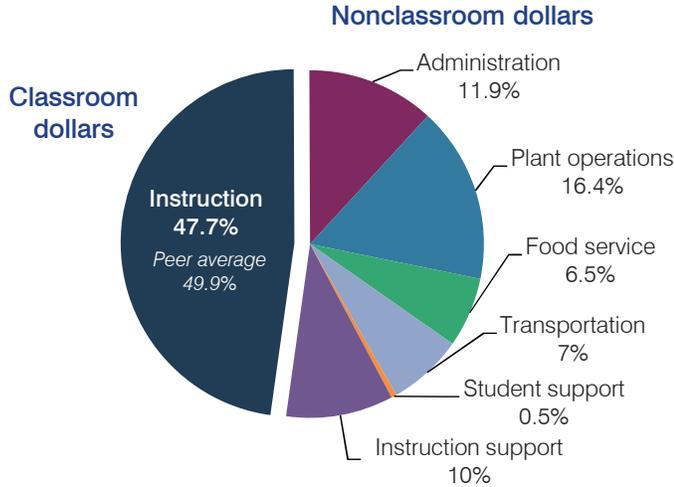
95

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,253	\$3,013	\$780
	Students per administrative position	32	29	67
Plant operations	Cost per square foot	\$6.23	\$6.80	\$6.09
	Square footage per student	498	370	153
Food service	Cost per meal equivalent	\$4.07	\$5.66	\$2.79
Transportation	Cost per mile	\$1.43	\$1.55	\$3.66
	Cost per rider	\$1,309	\$1,620	\$1,071

Per pupil spending

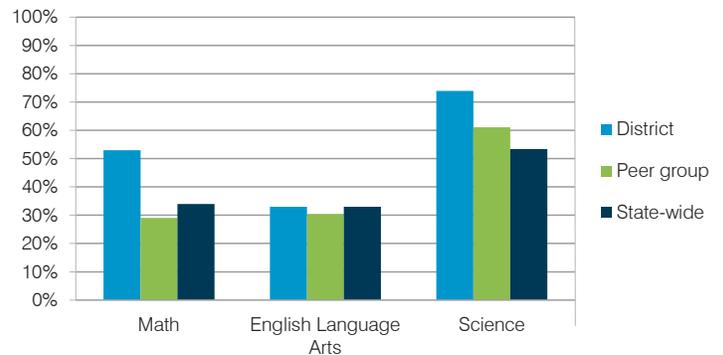
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,800	\$ 9,011	\$ 8,258	\$ 4,105
Administration	2,469	2,253	3,013	780
Plant operations	2,504	3,105	2,390	930
Food service	1,103	1,229	967	417
Transportation	1,376	1,323	1,127	371
Student support	185	87	664	613
Instruction support	291	1,890	572	442
Total operational	\$ 16,728	\$ 18,898	\$ 16,991	\$ 7,658
Land and buildings	\$ 119	\$ 3,364	\$ 961	\$ 641
Equipment	595	659	582	383
Interest	0	48	40	225
Other	111	56	90	150
Total nonoperational	\$ 825	\$ 4,127	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 17,553	\$ 23,025	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	21%	19%	23%
Students per teacher	11.3	12.5	18.6
Average teacher salary	\$53,933	\$42,845	\$46,008
Average years of teacher experience	25.1	12.2	11.0
Percentage of teachers in first 3 years	0%	13%	20%

Students who met state standards



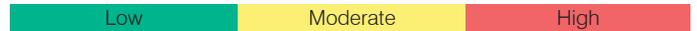
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	1.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,575	\$ 3,530	\$ 2,858	\$ 1,299
State	3,085	2,961	4,521	3,517
Local	11,898	16,224	13,591	4,248
Total revenues per pupil	\$18,558	\$22,715	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,872	\$ 8,918	\$ 9,139	\$ 5,303
Grants	3,846	6,167	3,089	1,167
Donations and tax credits	239	327	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	2,991	4,895	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	1,305	1,311	7 of 53	

Hyder ESD—page 2

Classroom dollar percentage

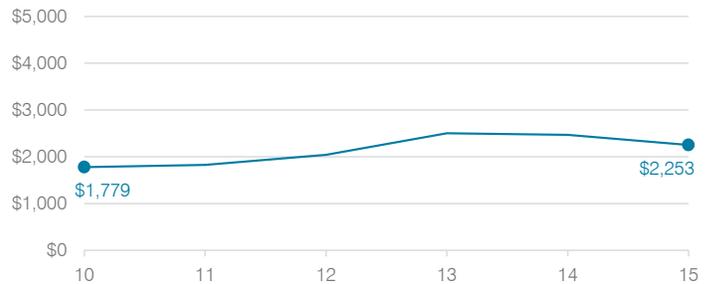
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	49.8	50.5	53.1	55.1	55.1	55.8	44.9	52.2	53.6	55.2	54.1	54.1	51.9	52.6	47.7

OPERATIONAL TRENDS Fiscal years as indicated

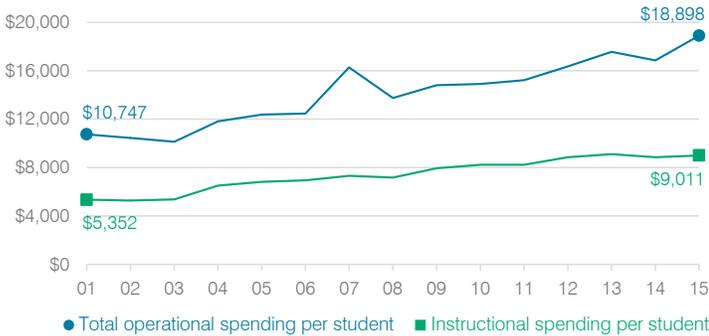
5-year spending trend (2010 through 2015)

Student enrollment decreased by 19 percent, which contributed to the 27 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom decreased overall from 55.2 to 47.7 percent. Overall, as a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts.

Administrative cost per student



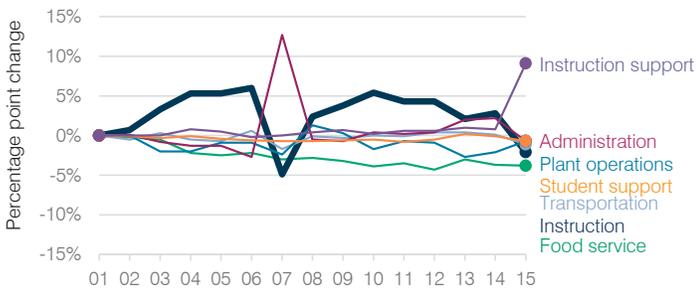
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



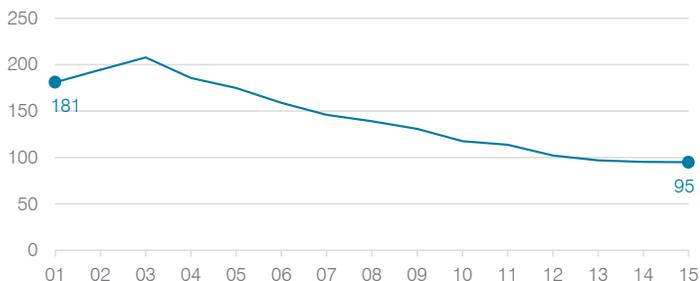
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



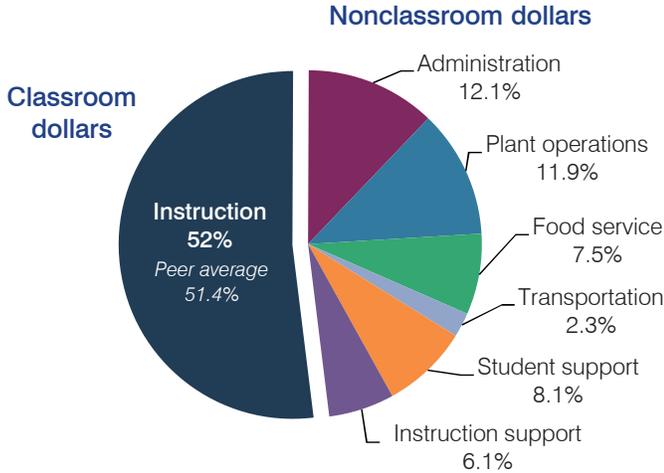
Isaac Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-2, Achievement peer group 15
 Legislative district(s): 19, 29, and 30

District size, location: Medium-large, City
 Students attending: 6,733
 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	\$1,022	\$918	\$780
	Students per administrative position	78	70	67
Plant operations	Cost per square foot	\$8.64	\$6.18	\$6.09
	Square footage per student	117	140	153
Food service	Cost per meal equivalent	\$2.50	\$2.61	\$2.79
Transportation	Cost per mile	\$8.05	\$4.87	\$3.66
	Cost per rider	\$1,379	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

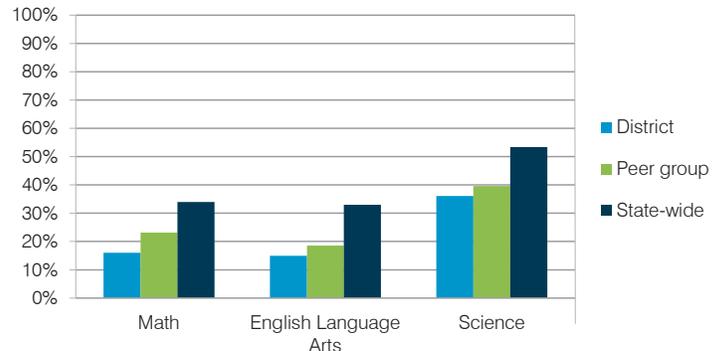
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,351	\$ 4,421	\$ 3,933	\$ 4,105
Administration	1,008	1,022	918	780
Plant operations	1,048	1,010	851	930
Food service	613	639	592	417
Transportation	171	196	295	371
Student support	697	689	564	613
Instruction support	460	521	484	442
Total operational	\$ 8,348	\$ 8,498	\$ 7,637	\$ 7,658
Land and buildings	\$ 316	\$ 225	\$ 1,094	\$ 641
Equipment	488	341	412	383
Interest	82	28	239	225
Other	80	121	136	150
Total nonoperational	\$ 966	\$ 715	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 9,314	\$ 9,213	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	53%	50%	23%
Students per teacher	18.0	18.5	18.6
Average teacher salary	\$52,119	\$49,020	\$46,008
Average years of teacher experience	8.3	9.0	11.0
Percentage of teachers in first 3 years	42%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,629	\$ 2,389	\$ 1,698	\$ 1,299
State	4,363	4,439	3,607	3,517
Local	1,796	1,730	4,048	4,248
Total revenues per pupil	\$ 7,788	\$ 8,558	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,964	\$ 4,784	\$ 4,908	\$ 5,303
Grants	1,707	2,475	1,782	1,167
Donations and tax credits	17	18	46	78
Select revenues from less common sources				
Desegregation	\$ 737	\$ 735	4 of 19	
Small school adjustment	0	0	0 of 19	
Federal impact aid	0	0	0 of 19	
Voter-approved levy increases	671	694	19 of 19	

Isaac ESD—page 2

Classroom dollar percentage

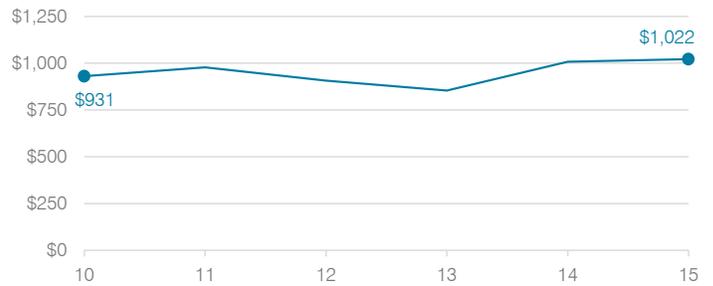
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.3	56.9	58.0	58.3	55.5	56.9	56.3	56.8	55.8	49.7	49.5	51.9	51.8	52.1	52.0

OPERATIONAL TRENDS Fiscal years as indicated

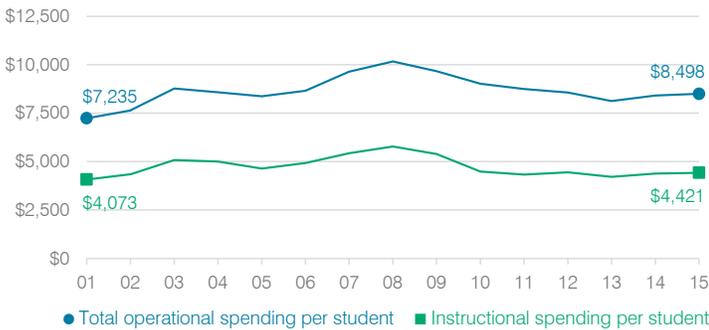
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 49.7 to 52 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and plant operations decreased, while food service increased and administration and student support increased slightly.

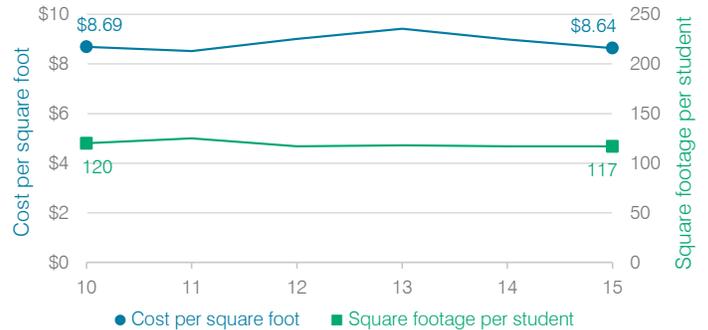
Administrative cost per student



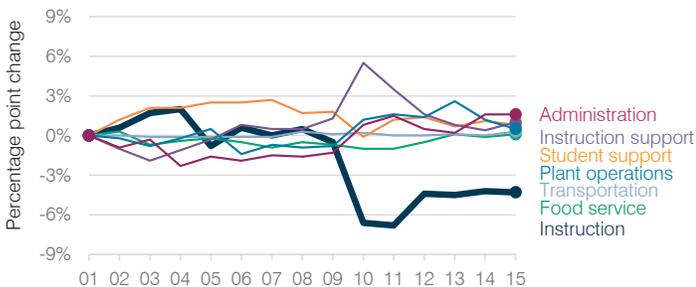
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



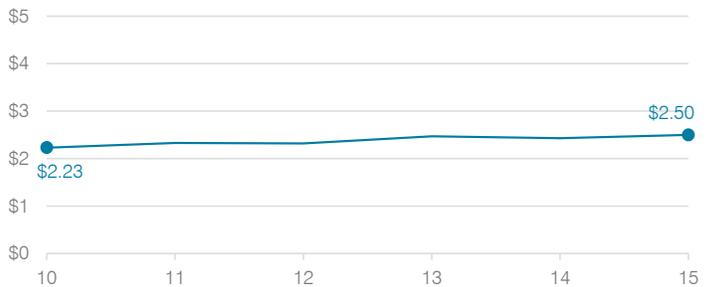
Plant cost per square foot and square footage per student



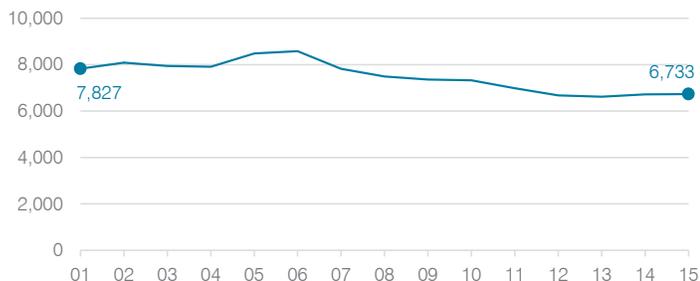
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



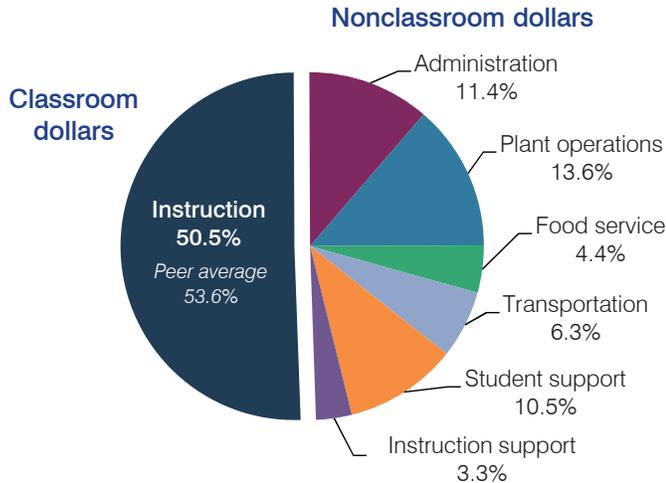
J.O. Combs Unified School District

Pinal County
 Efficiency peer groups 3 and T-3, Achievement peer group 2
 Legislative district(s): 8 and 16

District size, location: Medium-large, Suburb
 Students attending: 4,298
 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	\$707	\$780	\$780
	Students per administrative position	75	68	67
Plant operations	Cost per square foot	\$5.58	\$5.87	\$6.09
	Square footage per student	152	160	153
Food service	Cost per meal equivalent	\$2.77	\$2.92	\$2.79
Transportation	Cost per mile	\$3.24	\$3.90	\$3.66
	Cost per rider	\$942	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

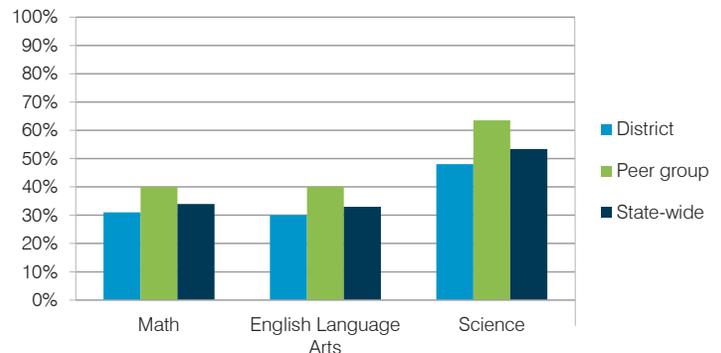
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,239	\$ 3,137	\$ 3,812	\$ 4,105
Administration	680	707	780	780
Plant operations	825	849	928	930
Food service	252	273	322	417
Transportation	356	391	412	371
Student support	546	651	553	613
Instruction support	174	205	304	442
Total operational	\$ 6,072	\$ 6,213	\$ 7,111	\$ 7,658
Land and buildings	\$ 17	\$ 151	\$ 676	\$ 641
Equipment	223	214	499	383
Interest	184	136	225	225
Other	137	167	145	150
Total nonoperational	\$ 561	\$ 668	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 6,633	\$ 6,881	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	82%	88%	76%
Poverty rate (2014)	15%	14%	23%
Students per teacher	20.1	19.3	18.6
Average teacher salary	\$35,009	\$44,660	\$46,008
Average years of teacher experience	6.8	10.7	11.0
Percentage of teachers in first 3 years	44%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 751	\$ 722	\$ 771	\$ 1,299
State	4,280	4,295	2,873	3,517
Local	2,264	2,054	4,889	4,248
Total revenues per pupil	\$ 7,295	\$ 7,071	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,332	\$ 5,193	\$ 5,412	\$ 5,303
Grants	757	734	798	1,167
Donations and tax credits	82	51	127	78
Select revenues from less common sources				
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	523	343	14 of 15	

J.O. Combs USD—page 2

Classroom dollar percentage

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

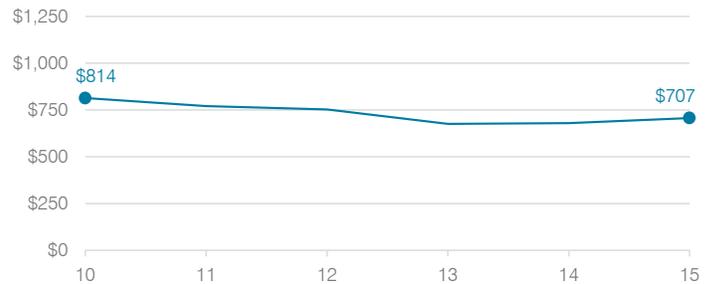
OPERATIONAL TRENDS

Fiscal years as indicated

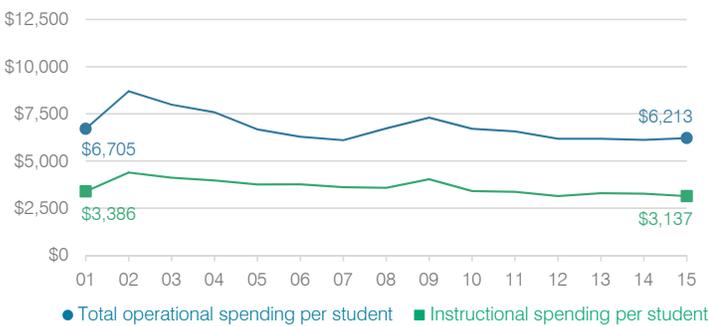
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 53.3 to a low of 50.5 percent. Overall, as a percentage of total operational spending, student support increased and transportation and instruction support increased slightly, while administration decreased.

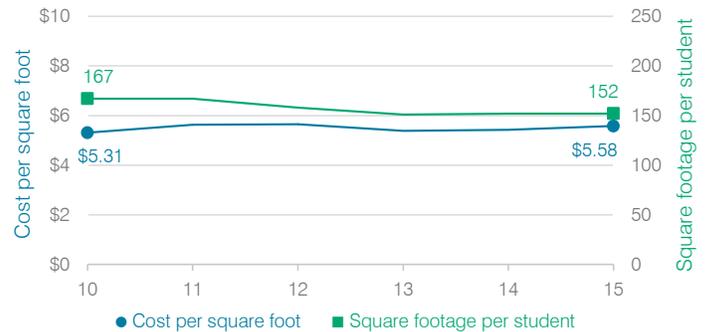
Administrative cost per student



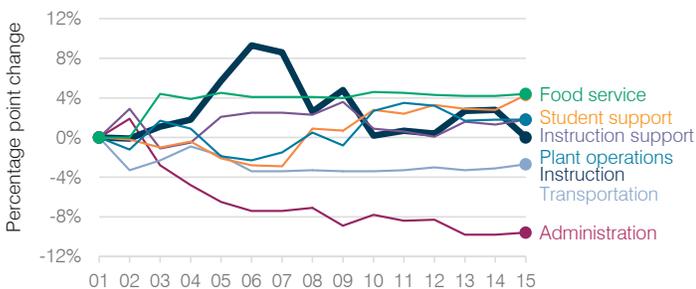
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



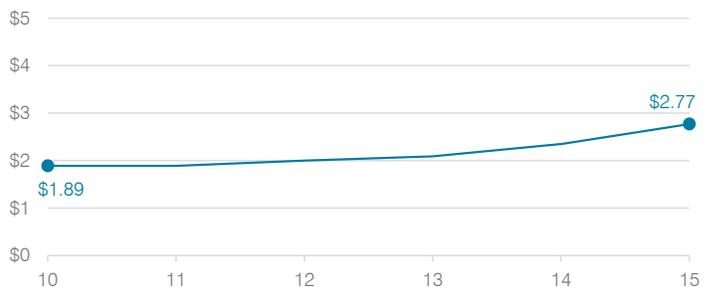
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Joseph City Unified School District

Navajo County

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

Legislative district(s): 6 and 7

District size, location:

Small, Rural

Students attending:

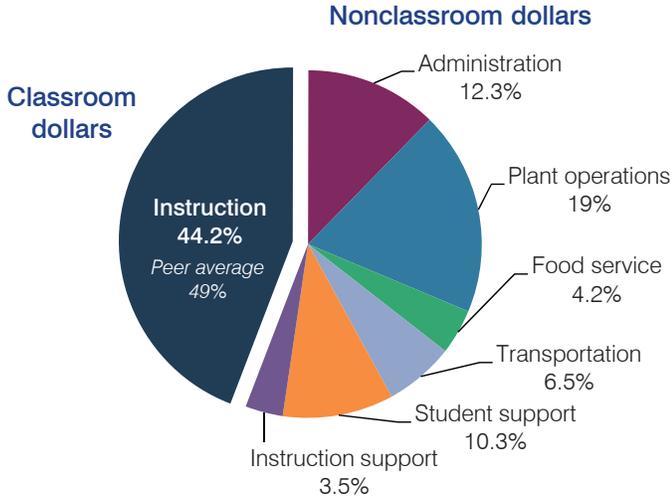
380

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,517	\$1,639	\$780
	Students per administrative position	39	46	67
Plant operations	Cost per square foot	\$4.21	\$5.09	\$6.09
	Square footage per student	556	327	153
Food service	Cost per meal equivalent	\$5.57	\$3.59	\$2.79
Transportation	Cost per mile	\$2.14	\$2.13	\$3.66
	Cost per rider	\$805	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

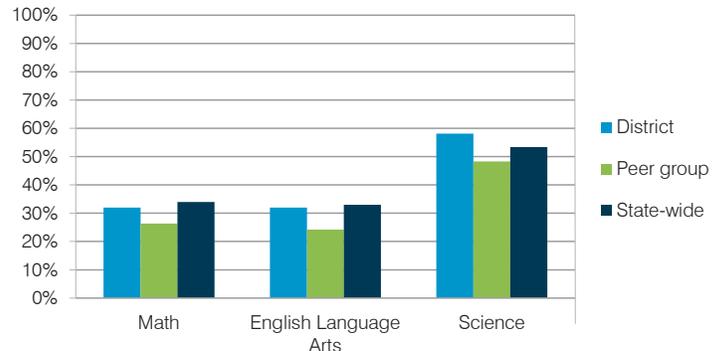
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,693	\$ 5,454	\$ 5,004	\$ 4,105
Administration	1,587	1,517	1,639	780
Plant operations	2,247	2,339	1,561	930
Food service	437	521	492	417
Transportation	764	801	511	371
Student support	1,187	1,274	610	613
Instruction support	486	435	392	442
Total operational	\$ 12,401	\$ 12,341	\$ 10,209	\$ 7,658
Land and buildings	\$ 87	\$ 1,038	\$ 251	\$ 641
Equipment	341	3,884	730	383
Interest	345	275	180	225
Other	48	62	50	150
Total nonoperational	\$ 821	\$ 5,259	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 13,222	\$ 17,600	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2014)	97%	80%	76%
Poverty rate (2014)	32%	31%	23%
Students per teacher	13.8	15.8	18.6
Average teacher salary	\$41,613	\$42,614	\$46,008
Average years of teacher experience	14.7	12.4	11.0
Percentage of teachers in first 3 years	17%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

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 (max. 4%), trend	2.9%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,050	\$ 1,131	\$ 1,992	\$ 1,299
State	651	1,458	3,085	3,517
Local	12,983	12,808	6,884	4,248
Total revenues per pupil	\$14,684	\$15,397	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,927	\$ 6,853	\$ 6,548	\$ 5,303
Grants	1,082	2,040	1,861	1,167
Donations and tax credits	22	39	211	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	19	7	5 of 20	
Voter-approved levy increases	2,704	2,672	15 of 20	

Joseph City USD—page 2

Classroom dollar percentage

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

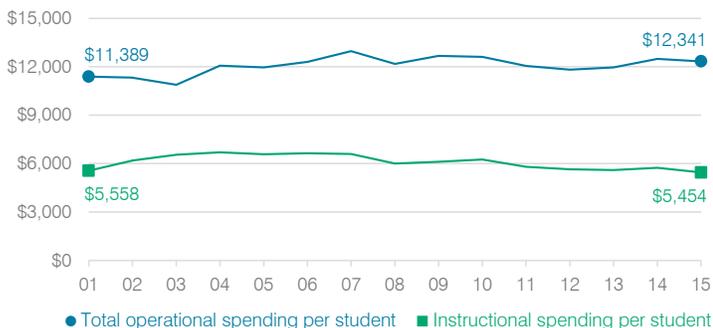
OPERATIONAL TRENDS

Fiscal years as indicated

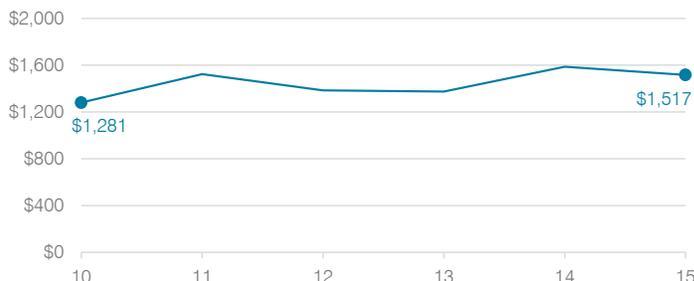
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom decreased from 49.6 to 44.2 percent. Overall, as a percentage of total operational spending, plant operations increased substantially, administration increased, and food service and transportation increased slightly. Student support varied year to year and instruction support remained stable.

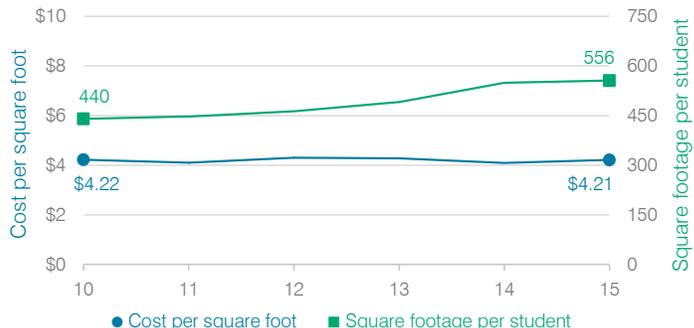
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



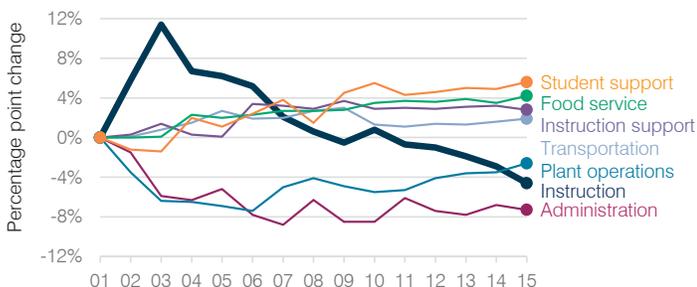
Administrative cost per student



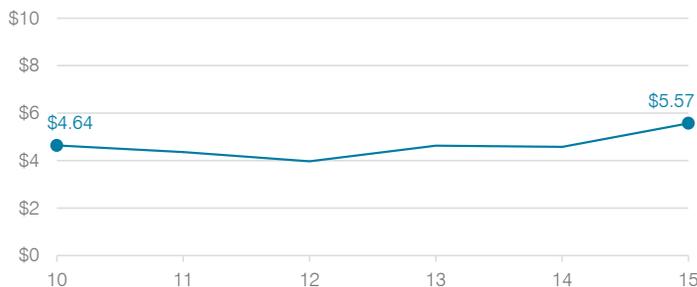
Plant cost per square foot and square footage per student



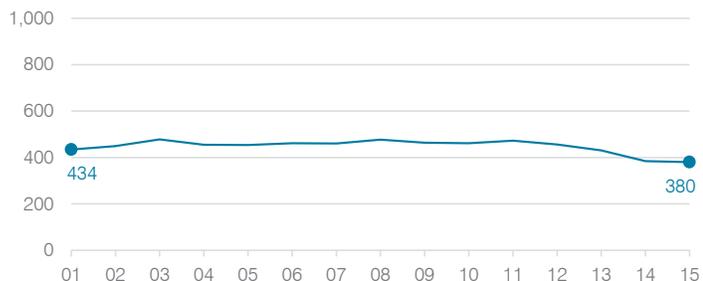
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



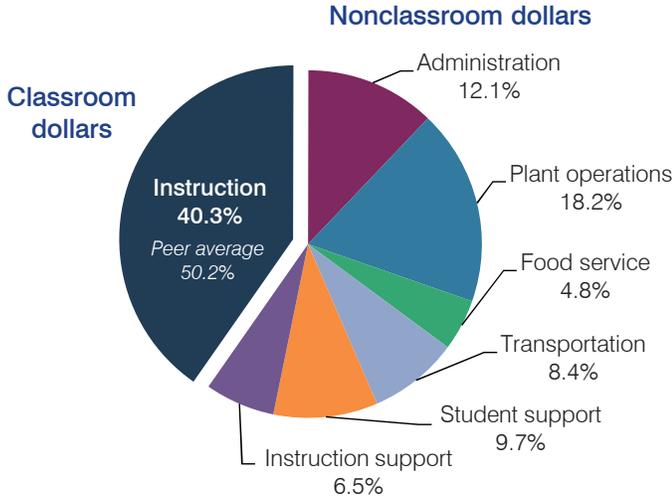
Kayenta Unified School District

Navajo County
 Efficiency peer groups 5 and T-10, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium, Town
 Students attending: 1,717
 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	\$1,550	\$1,075	\$780
	Students per administrative position	44	58	67
Plant operations	Cost per square foot	\$7.16	\$4.90	\$6.09
	Square footage per student	327	258	153
Food service	Cost per meal equivalent	\$3.15	\$3.39	\$2.79
Transportation	Cost per mile	\$2.66	\$2.01	\$3.66
	Cost per rider	\$1,629	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

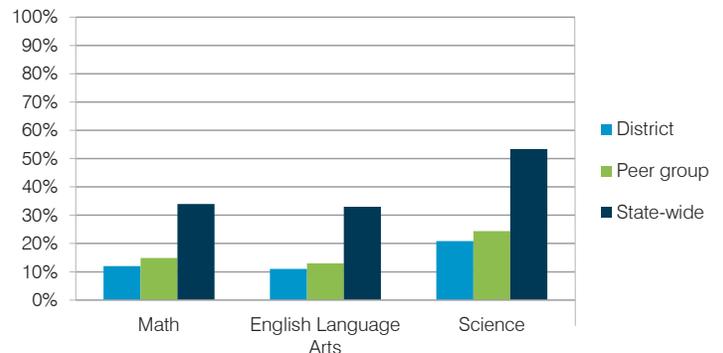
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,861	\$ 5,183	\$ 4,428	\$ 4,105
Administration	1,424	1,550	1,075	780
Plant operations	2,232	2,344	1,203	930
Food service	569	615	428	417
Transportation	1,062	1,075	498	371
Student support	1,078	1,251	623	613
Instruction support	802	829	353	442
Total operational	\$ 12,028	\$ 12,847	\$ 8,608	\$ 7,658
Land and buildings	\$ 657	\$ 463	\$ 504	\$ 641
Equipment	420	1,008	492	383
Interest	0	0	248	225
Other	101	125	57	150
Total nonoperational	\$ 1,178	\$ 1,596	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 13,206	\$ 14,443	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2014)	69%	72%	76%
Poverty rate (2014)	40%	41%	23%
Students per teacher	15.6	15.8	18.6
Average teacher salary	\$53,953	\$45,502	\$46,008
Average years of teacher experience	16.0	12.7	11.0
Percentage of teachers in first 3 years	9%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 8,562	\$ 9,663	\$ 3,790	\$ 1,299
State	5,820	5,680	3,700	3,517
Local	1,983	2,080	4,105	4,248
Total revenues per pupil	\$16,365	\$17,423	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,492	\$ 6,015	\$ 5,693	\$ 5,303
Grants	2,827	2,674	1,675	1,167
Donations and tax credits	1	3	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,959	7,314	15 of 29	
Voter-approved levy increases	845	873	19 of 29	

Kayenta USD—page 2

Classroom dollar percentage

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

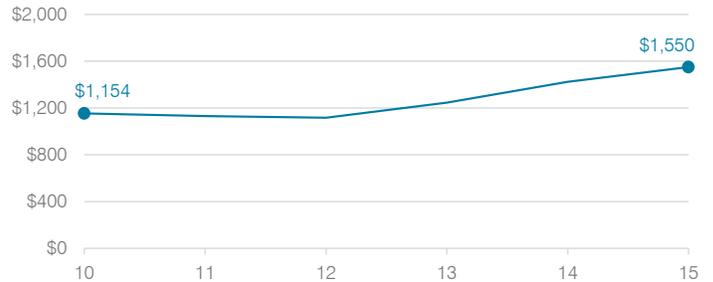
OPERATIONAL TRENDS

Fiscal years as indicated

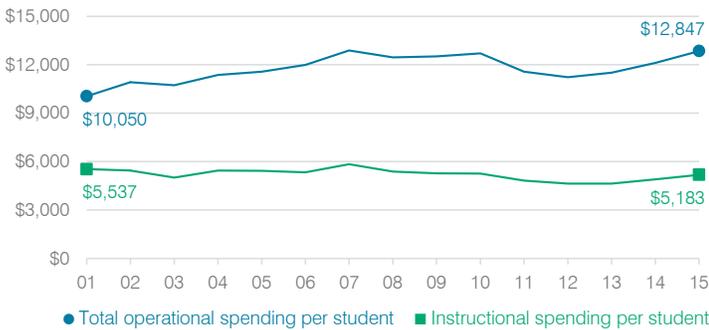
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom decreased from 41.3 to 40.3 percent. Overall, as a percentage of total operational spending, administration increased substantially and transportation increased slightly, while plant operations and student support decreased. Instruction support varied year to year.

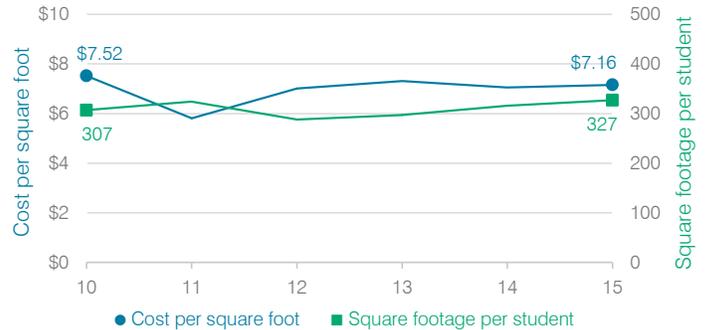
Administrative cost per student



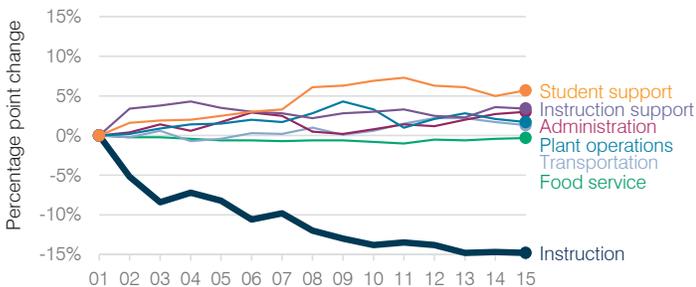
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



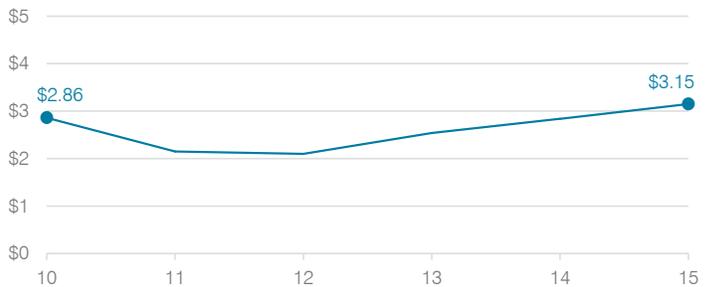
Plant cost per square foot and square footage per student



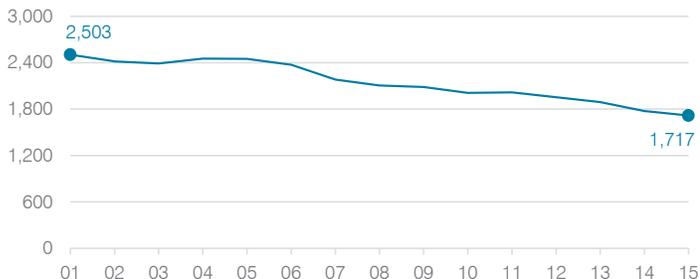
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



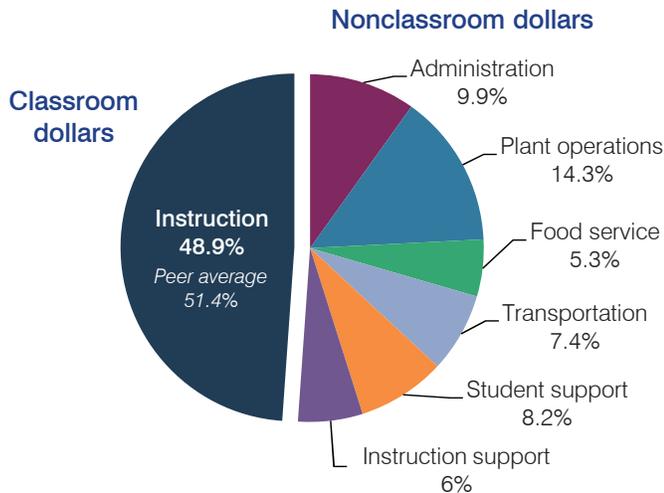
Kingman Unified School District

Mohave County
 Efficiency peer groups 4 and T-9, Achievement peer group 6
 Legislative district(s): 5

District size, location: Medium-large, Town
 Students attending: 6,377
 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	\$709	\$798	\$780
	Students per administrative position	59	65	67
Plant operations	Cost per square foot	\$4.55	\$5.52	\$6.09
	Square footage per student	225	191	153
Food service	Cost per meal equivalent	\$2.89	\$2.80	\$2.79
Transportation	Cost per mile	\$2.21	\$2.13	\$3.66
	Cost per rider	\$833	\$958	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

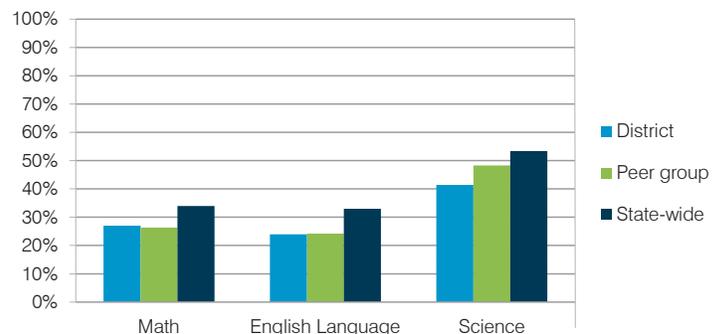
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,629	\$ 3,510	\$ 3,941	\$ 4,105
Administration	681	709	798	780
Plant operations	979	1,024	1,045	930
Food service	380	384	419	417
Transportation	492	529	411	371
Student support	621	586	597	613
Instruction support	370	434	479	442
Total operational	\$ 7,152	\$ 7,176	\$ 7,690	\$ 7,658
Land and buildings	\$ 65	\$ 94	\$ 382	\$ 641
Equipment	364	316	281	383
Interest	482	466	200	225
Other	38	48	59	150
Total nonoperational	\$ 949	\$ 924	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,101	\$ 8,100	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2014)	70%	80%	76%
Poverty rate (2014)	29%	31%	23%
Students per teacher	20.3	15.8	18.6
Average teacher salary	\$40,837	\$42,614	\$46,008
Average years of teacher experience	12.1	12.4	11.0
Percentage of teachers in first 3 years	19%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	2.5%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,136	\$ 1,006	\$ 2,889	\$ 1,299
State	2,325	2,398	3,860	3,517
Local	4,960	4,754	2,930	4,248
Total revenues per pupil	\$ 8,421	\$ 8,158	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,657	\$ 5,476	\$ 5,185	\$ 5,303
Grants	1,221	1,130	1,573	1,167
Donations and tax credits	28	18	48	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	0	0	7 of 18	
Voter-approved levy increases	905	1,017	15 of 18	

Kingman USD—page 2

Classroom dollar percentage

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

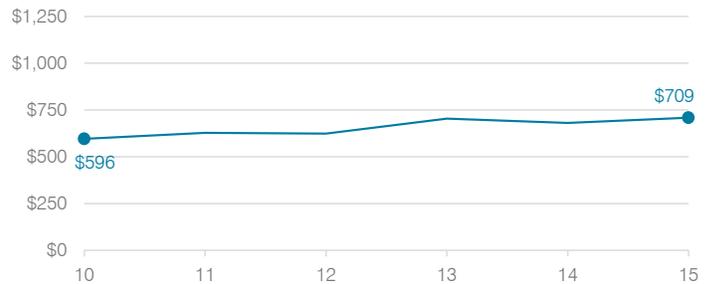
OPERATIONAL TRENDS

Fiscal years as indicated

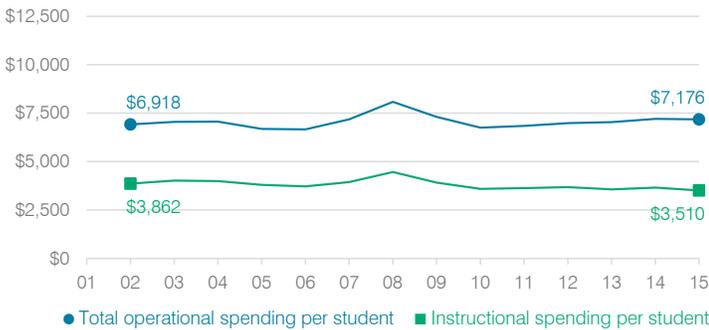
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom decreased from 53.2 to 48.9 percent. As a percentage of total operational spending, plant operations, food service, and instruction support increased. Transportation increased slightly, while student support decreased and administration varied year to year.

Administrative cost per student



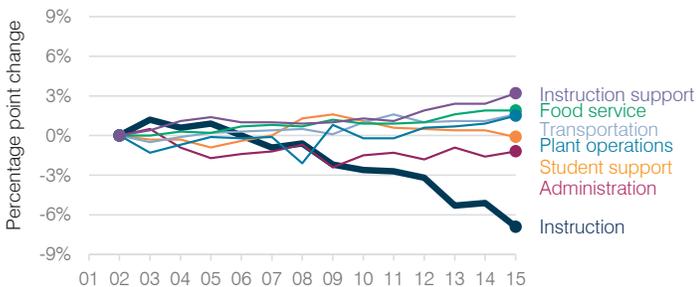
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



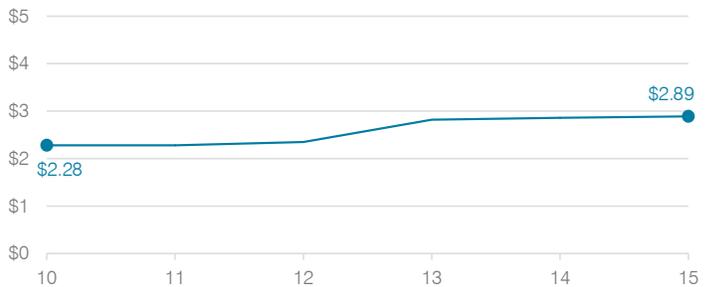
Plant cost per square foot and square footage per student



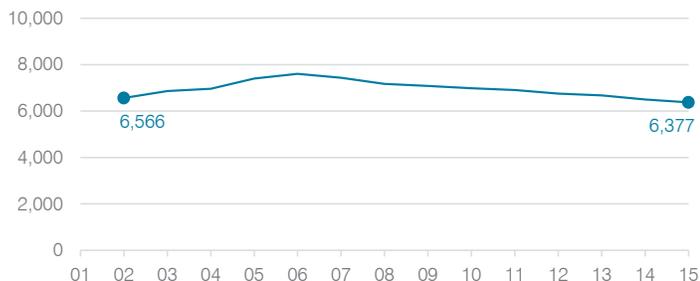
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Kirkland Elementary School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

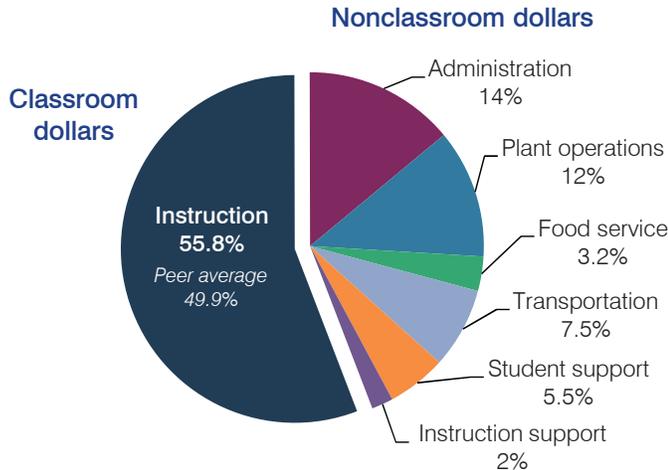
66

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	\$2,180	\$3,013	\$780
	Students per administrative position	38	29	67
Plant operations	Cost per square foot	\$11.82	\$6.80	\$6.09
	Square footage per student	158	370	153
Food service	Cost per meal equivalent	\$3.46	\$5.66	\$2.79
	Cost per mile	\$1.44	\$1.55	\$3.66
Transportation	Cost per rider	\$961	\$1,620	\$1,071

Per pupil spending

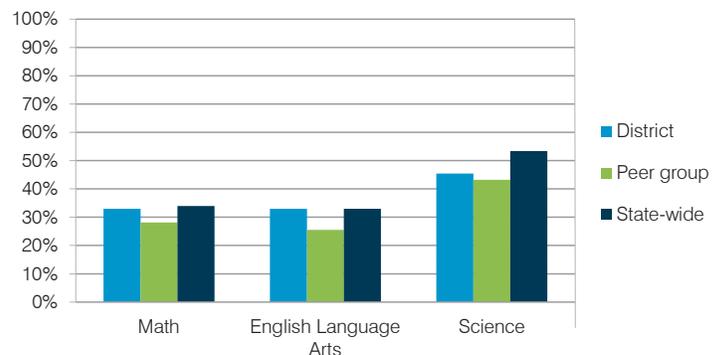
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,087	\$ 8,697	\$ 8,258	\$ 4,105
Administration	3,135	2,180	3,013	780
Plant operations	1,504	1,871	2,390	930
Food service	522	506	967	417
Transportation	1,123	1,163	1,127	371
Student support	851	863	664	613
Instruction support	193	307	572	442
Total operational	\$ 15,415	\$ 15,587	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 703	\$ 961	\$ 641
Equipment	622	526	582	383
Interest	0	1	40	225
Other	0	0	90	150
Total nonoperational	\$ 622	\$ 1,230	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 16,037	\$ 16,817	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	31%	31%	23%
Students per teacher	13.2	12.9	18.6
Average teacher salary	\$42,787	\$43,855	\$46,008
Average years of teacher experience	11.2	12.6	11.0
Percentage of teachers in first 3 years	17%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,742	\$ 2,572	\$ 2,858	\$ 1,299
State	5,497	6,315	4,521	3,517
Local	6,426	7,075	13,591	4,248
Total revenues per pupil	\$13,665	\$15,962	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,003	\$ 10,035	\$ 9,139	\$ 5,303
Grants	1,743	3,081	3,089	1,167
Donations and tax credits	38	167	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	6,426	6,284	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Kirkland ESD—page 2

Classroom dollar percentage

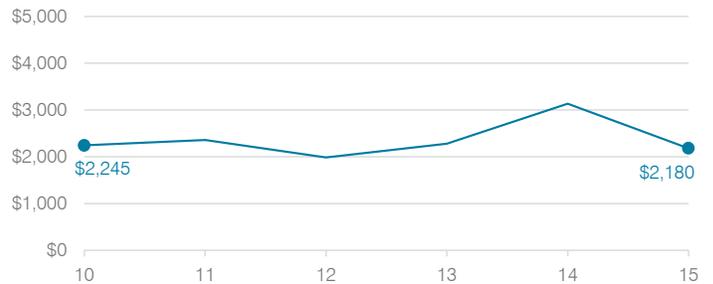
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	65.9	53.9	55.0	56.7	55.6	53.0	52.9	51.8	52.7	52.5	52.9	57.8	53.0	52.5	55.8

OPERATIONAL TRENDS Fiscal years as indicated

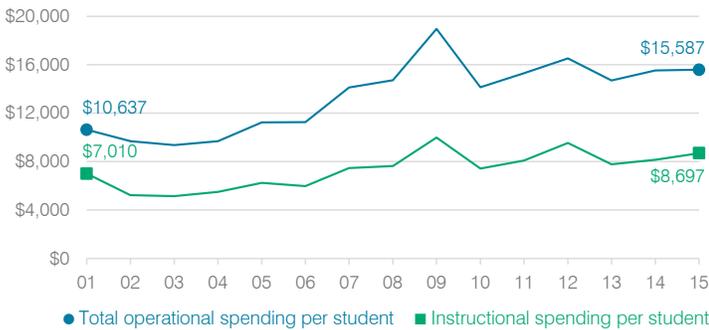
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 10 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52.5 to 55.8 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts. Overall, administration and food service decreased substantially.

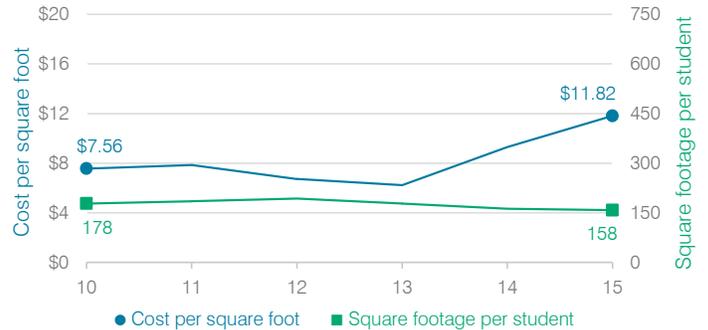
Administrative cost per student



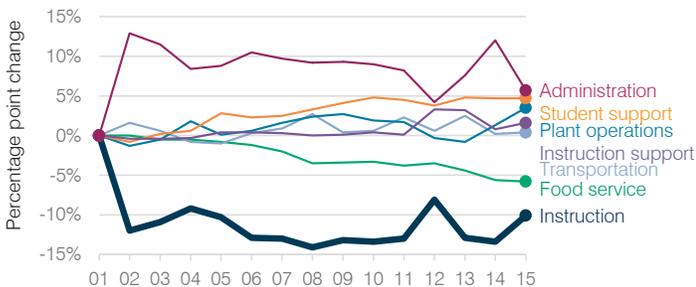
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



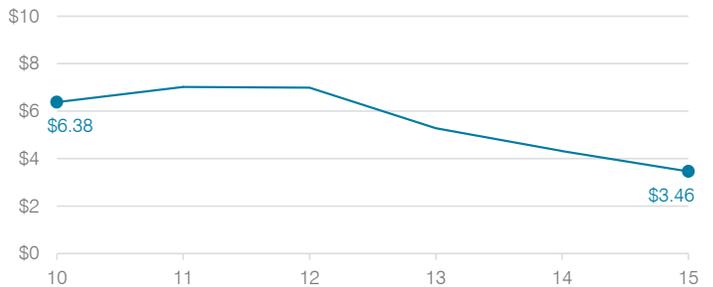
Plant cost per square foot and square footage per student



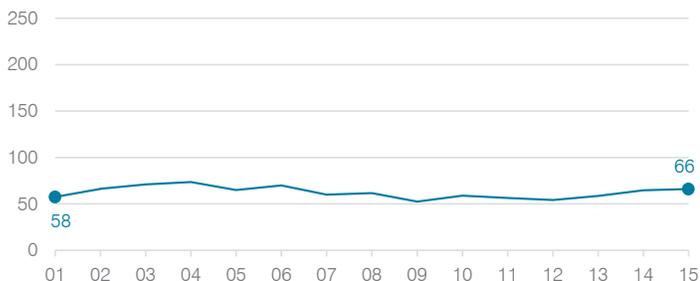
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Kyrene Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 12

Legislative district(s): 18 and 27

District size, location:

Students attending:

Number of schools:

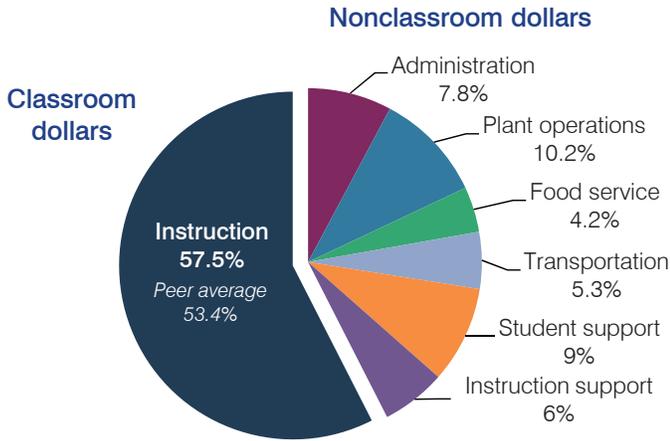
Large, City

16,541

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	\$545	\$709	\$780
	Students per administrative position	73	78	67
Plant operations	Cost per square foot	\$4.58	\$5.82	\$6.09
	Square footage per student	155	128	153
Food service	Cost per meal equivalent	\$2.73	\$2.62	\$2.79
Transportation	Cost per mile	\$3.94	\$3.90	\$3.66
	Cost per rider	\$1,053	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

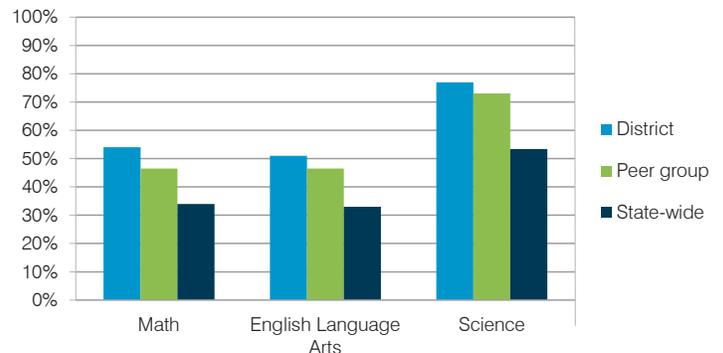
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,358	\$ 3,997	\$ 3,943	\$ 4,105
Administration	593	545	709	780
Plant operations	784	707	738	930
Food service	311	291	539	417
Transportation	380	369	301	371
Student support	561	629	564	613
Instruction support	354	414	470	442
Total operational	\$ 7,341	\$ 6,952	\$ 7,264	\$ 7,658
Land and buildings	\$ 267	\$ 1,250	\$ 643	\$ 641
Equipment	392	602	432	383
Interest	576	455	179	225
Other	415	510	188	150
Total nonoperational	\$ 1,650	\$ 2,817	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 8,991	\$ 9,769	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	9%	15%	23%
Students per teacher	19.0	19.6	18.6
Average teacher salary	\$50,946	\$47,742	\$46,008
Average years of teacher experience	12.6	9.8	11.0
Percentage of teachers in first 3 years	15%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 498	\$ 550	\$ 1,468	\$ 1,299
State	3,413	3,218	3,973	3,517
Local	5,150	5,112	3,380	4,248
Total revenues per pupil	\$ 9,061	\$ 8,880	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,369	\$ 4,942	\$ 4,915	\$ 5,303
Grants	451	549	1,502	1,167
Donations and tax credits	151	159	42	78
Select revenues from less common sources				
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	2,089	1,957	10 of 10	

Kyrene ESD—page 2

Classroom dollar percentage

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

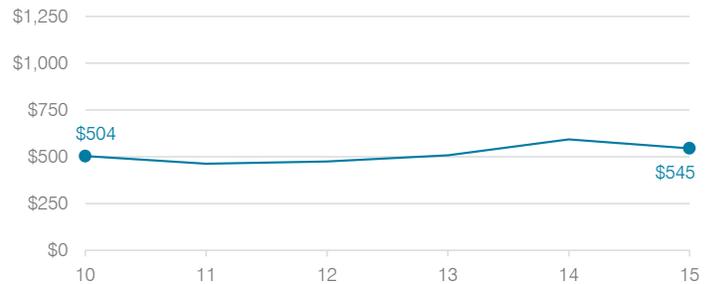
OPERATIONAL TRENDS

Fiscal years as indicated

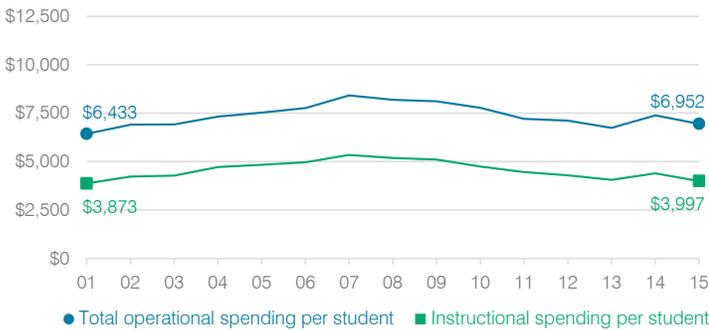
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom decreased from 61 to 57.5 percent. Overall, as a percentage of total operational spending, student support increased substantially, instruction support increased, and administration and transportation increased slightly. Plant operations decreased and food service decreased slightly.

Administrative cost per student



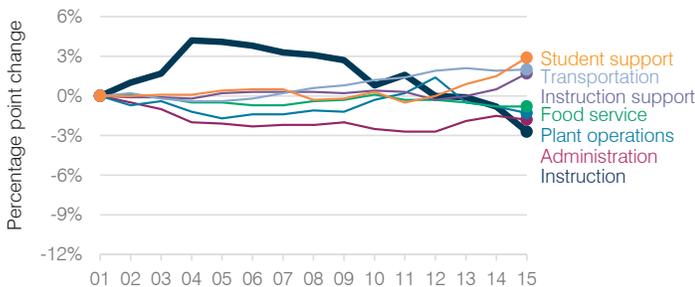
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



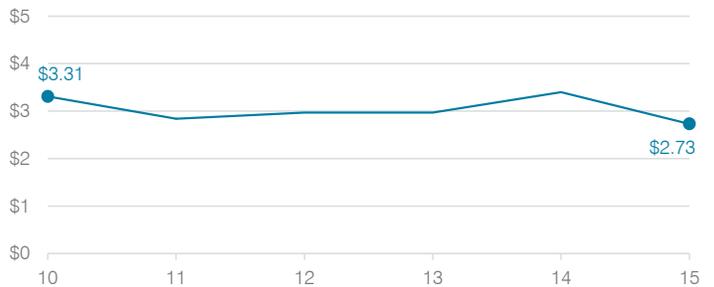
Plant cost per square foot and square footage per student



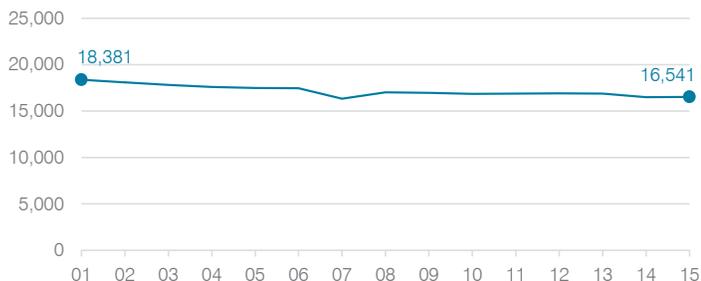
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



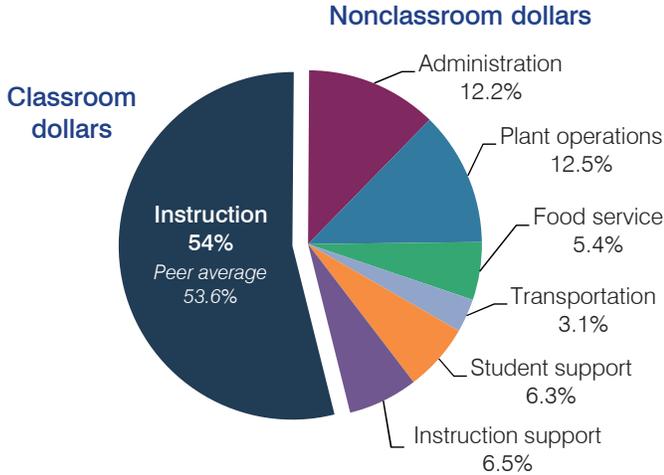
Lake Havasu Unified School District

Mohave County
 Efficiency peer groups 3 and T-5, Achievement peer group 3
 Legislative district(s): 5

District size, location: Medium-large, City
 Students attending: 5,454
 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	\$768	\$780	\$780
	Students per administrative position	62	68	67
Plant operations	Cost per square foot	\$5.47	\$5.87	\$6.09
	Square footage per student	143	160	153
Food service	Cost per meal equivalent	\$2.65	\$2.92	\$2.79
Transportation	Cost per mile	\$3.81	\$3.48	\$3.66
	Cost per rider	\$1,520	\$1,392	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

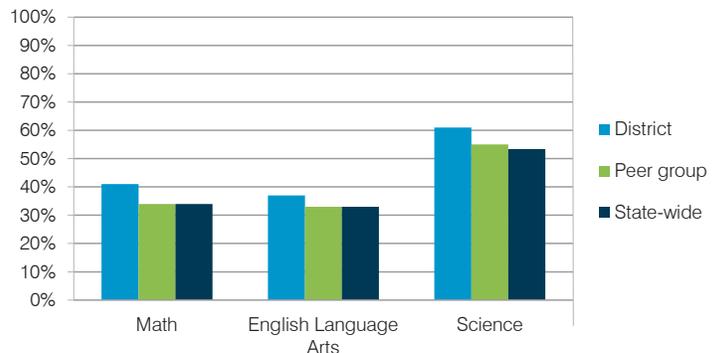
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,275	\$ 3,385	\$ 3,812	\$ 4,105
Administration	697	768	780	780
Plant operations	794	784	928	930
Food service	340	339	322	417
Transportation	176	194	412	371
Student support	373	397	553	613
Instruction support	461	406	304	442
Total operational	\$ 6,116	\$ 6,273	\$ 7,111	\$ 7,658
Land and buildings	\$ 302	\$ 482	\$ 676	\$ 641
Equipment	173	212	499	383
Interest	50	53	225	225
Other	97	68	145	150
Total nonoperational	\$ 622	\$ 815	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 6,738	\$ 7,088	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	84%	81%	76%
Poverty rate (2014)	24%	22%	23%
Students per teacher	18.9	18.8	18.6
Average teacher salary	\$38,190	\$44,582	\$46,008
Average years of teacher experience	9.3	11.7	11.0
Percentage of teachers in first 3 years	24%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 842	\$ 726	\$ 771	\$ 1,299
State	1,751	1,691	2,873	3,517
Local	4,399	5,482	4,889	4,248
Total revenues per pupil	\$ 6,992	\$ 7,899	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,975	\$ 4,673	\$ 5,412	\$ 5,303
Grants	899	889	798	1,167
Donations and tax credits	128	143	127	78
Select revenues from less common sources				
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	886	821	14 of 15	

Lake Havasu USD—page 2

Classroom dollar percentage

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

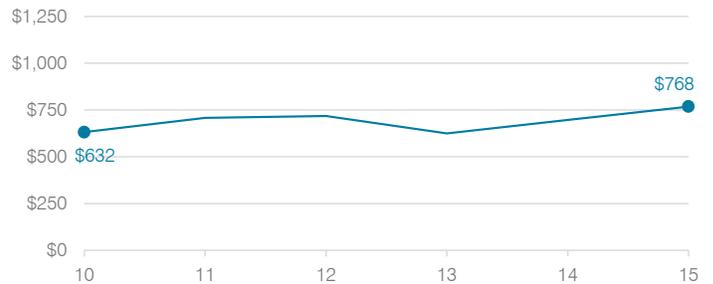
OPERATIONAL TRENDS

Fiscal years as indicated

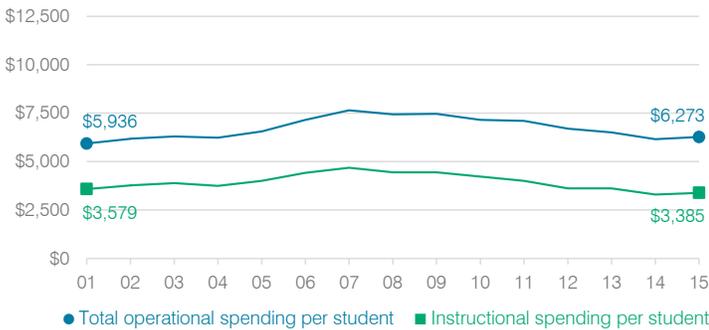
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.1 to 54 percent. Overall, as a percentage of total operational spending, administration increased substantially and food service and transportation increased, while all other nonclassroom areas varied year to year.

Administrative cost per student



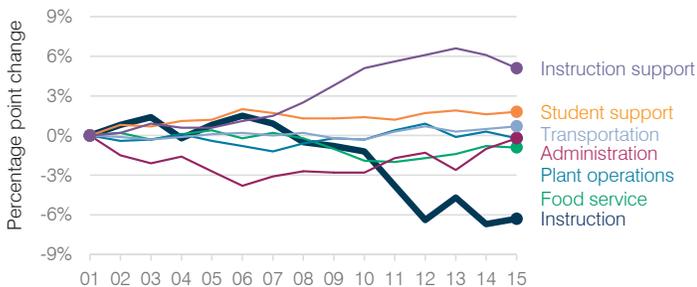
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



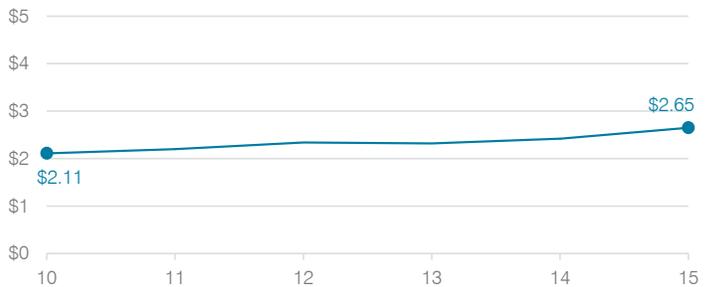
Plant cost per square foot and square footage per student



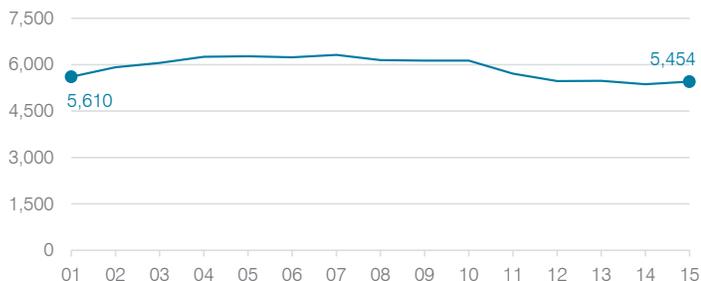
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



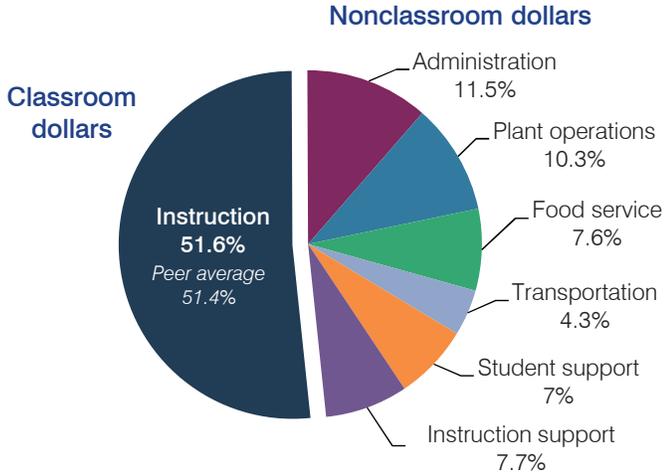
Laveen Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 13
 Legislative district(s): 19 and 27

District size, location: Medium-large, City
 Students attending: 6,031
 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	\$731	\$918	\$780
	Students per administrative position	77	70	67
Plant operations	Cost per square foot	\$5.98	\$6.18	\$6.09
	Square footage per student	109	140	153
Food service	Cost per meal equivalent	\$2.50	\$2.61	\$2.79
Transportation	Cost per mile	\$6.12	\$6.37	\$3.66
	Cost per rider	\$563	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

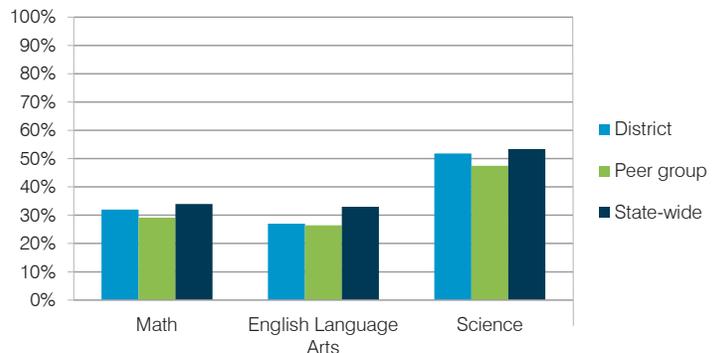
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,349	\$ 3,277	\$ 3,933	\$ 4,105
Administration	722	731	918	780
Plant operations	672	655	851	930
Food service	431	483	592	417
Transportation	259	275	295	371
Student support	442	445	564	613
Instruction support	479	487	484	442
Total operational	\$ 6,354	\$ 6,353	\$ 7,637	\$ 7,658
Land and buildings	\$ 650	\$ 1,588	\$ 1,094	\$ 641
Equipment	264	353	412	383
Interest	103	96	239	225
Other	69	65	136	150
Total nonoperational	\$ 1,086	\$ 2,102	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 7,440	\$ 8,455	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	24%	25%	23%
Students per teacher	20.4	19.6	18.6
Average teacher salary	\$43,975	\$41,292	\$46,008
Average years of teacher experience	5.4	7.7	11.0
Percentage of teachers in first 3 years	45%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.8%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,020	\$ 952	\$ 1,698	\$ 1,299
State	4,290	4,225	3,607	3,517
Local	2,770	2,699	4,048	4,248
Total revenues per pupil	\$ 8,080	\$ 7,876	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,930	\$ 4,701	\$ 4,908	\$ 5,303
Grants	1,082	972	1,782	1,167
Donations and tax credits	32	25	46	78
Select revenues from less common sources				
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	1,343	1,369	19 of 19	

Laveen ESD—page 2

Classroom dollar percentage

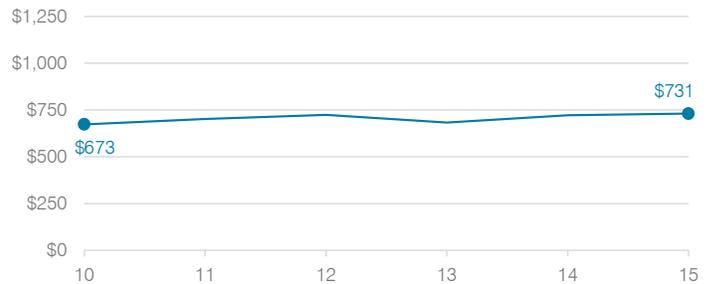
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.8	52.1	52.9	52.3	50.7	51.0	53.6	57.0	55.2	53.3	51.7	51.4	52.2	52.7	51.6

OPERATIONAL TRENDS Fiscal years as indicated

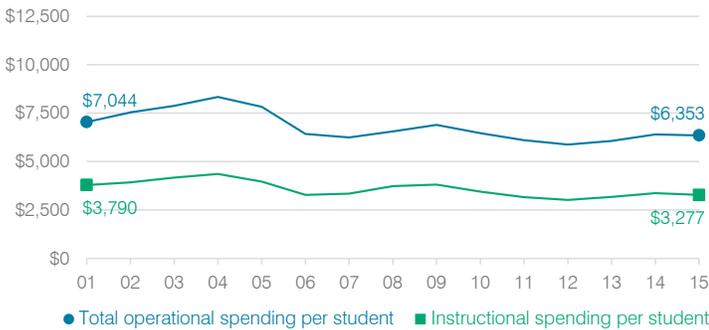
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom decreased overall from 53.3 to 51.6 percent. Overall, as a percentage of total operational spending, food service increased and transportation and instruction support increased slightly, while plant operations decreased. Administration varied year to year and student support remained stable.

Administrative cost per student



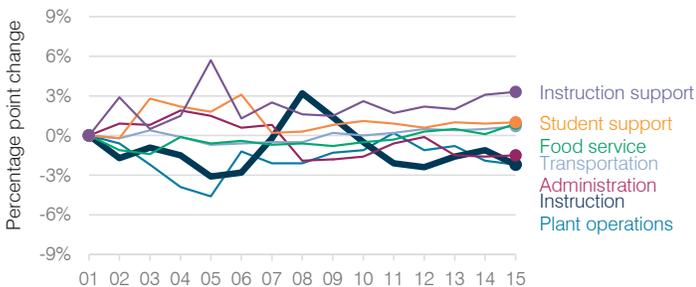
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



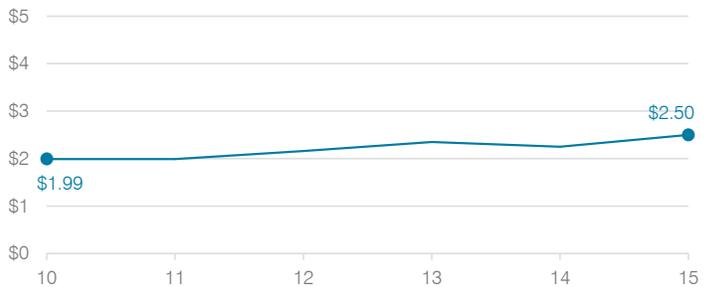
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Liberty Elementary School District

Maricopa County

Efficiency peer groups 8 and T-4, Achievement peer group 12

Legislative district(s): 4 and 13

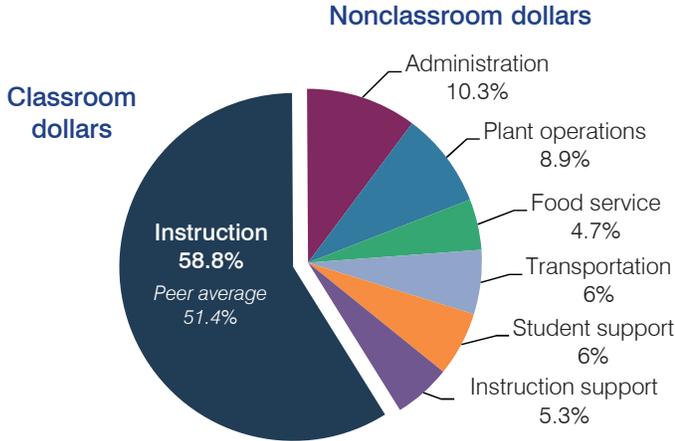
District size, location: Medium-large, Suburb

Students attending: 3,154

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	\$755	\$918	\$780
	Students per administrative position	72	70	67
Plant operations	Cost per square foot	\$5.41	\$6.18	\$6.09
	Square footage per student	121	140	153
Food service	Cost per meal equivalent	\$2.58	\$2.61	\$2.79
Transportation	Cost per mile	\$3.53	\$3.61	\$3.66
	Cost per rider	\$1,143	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

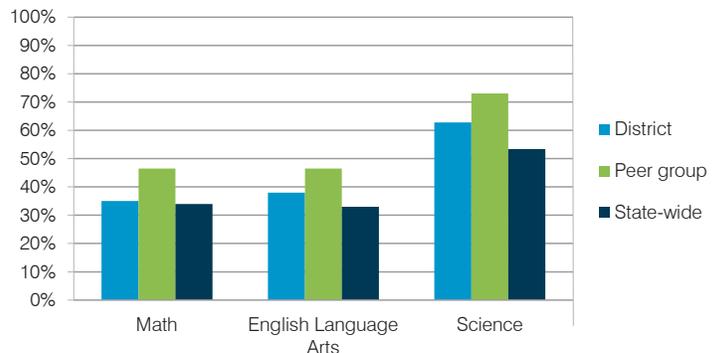
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,234	\$ 4,298	\$ 3,933	\$ 4,105
Administration	722	755	918	780
Plant operations	628	653	851	930
Food service	355	344	592	417
Transportation	410	437	295	371
Student support	449	436	564	613
Instruction support	382	384	484	442
Total operational	\$ 7,180	\$ 7,307	\$ 7,637	\$ 7,658
Land and buildings	\$ 79	\$ 3,651	\$ 1,094	\$ 641
Equipment	126	116	412	383
Interest	126	140	239	225
Other	100	82	136	150
Total nonoperational	\$ 431	\$ 3,989	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 7,611	\$ 11,296	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	15%	15%	23%
Students per teacher	17.8	19.6	18.6
Average teacher salary	\$45,939	\$47,742	\$46,008
Average years of teacher experience	9.6	9.8	11.0
Percentage of teachers in first 3 years	17%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 635	\$ 657	\$ 1,698	\$ 1,299
State	4,730	4,484	3,607	3,517
Local	2,457	3,142	4,048	4,248
Total revenues per pupil	\$ 7,822	\$ 8,283	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,923	\$ 5,487	\$ 4,908	\$ 5,303
Grants	671	690	1,782	1,167
Donations and tax credits	39	40	46	78
Select revenues from less common sources				
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	858	1,040	19 of 19	

Liberty ESD—page 2

Classroom dollar percentage

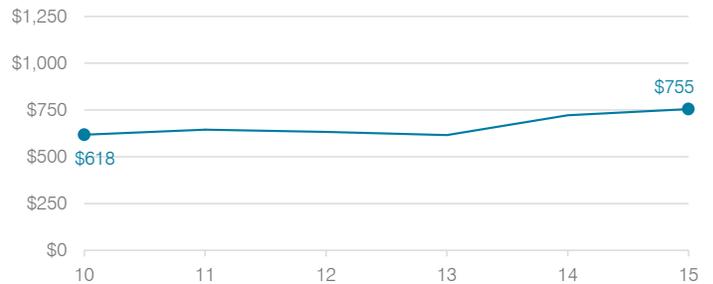
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.0	62.5	64.4	64.3	62.4	62.1	62.9	61.0	60.3	59.7	57.7	59.3	58.9	59.0	58.8

OPERATIONAL TRENDS Fiscal years as indicated

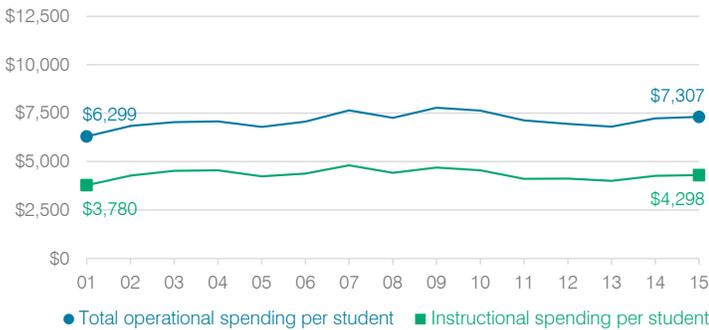
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.7 to 58.8 percent. Overall, as a percentage of total operational spending, administration and transportation increased and plant operations and food service increased slightly, while instruction support decreased substantially.

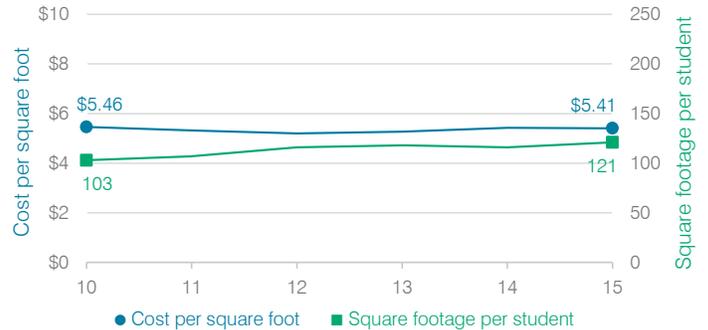
Administrative cost per student



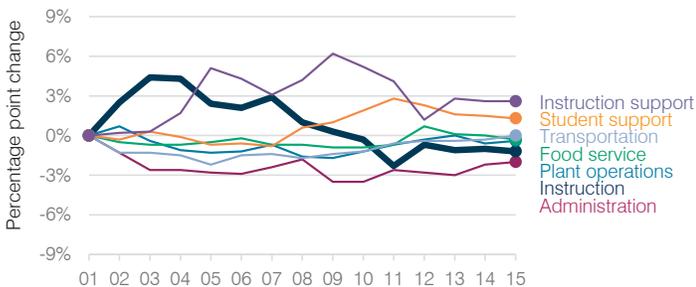
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



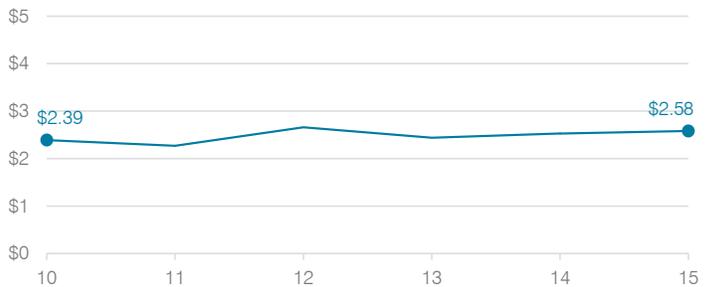
Plant cost per square foot and square footage per student



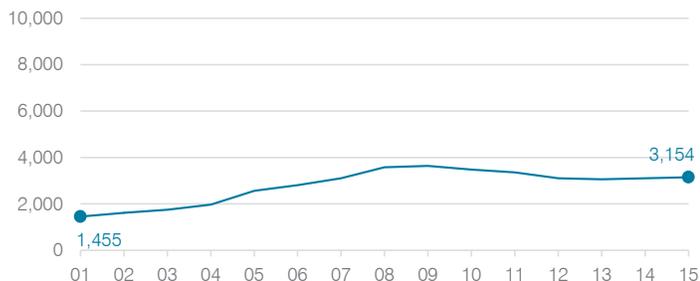
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



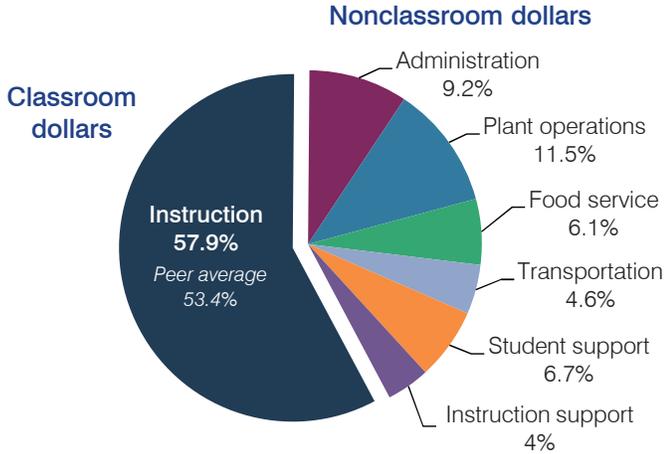
Litchfield Elementary School District

Maricopa County
 Efficiency peer groups 7 and T-2, Achievement peer group 12
 Legislative district(s): 13, 19, and 29

District size, location: Large, Suburb
 Students attending: 10,556
 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	\$577	\$709	\$780
	Students per administrative position	108	78	67
Plant operations	Cost per square foot	\$6.54	\$5.82	\$6.09
	Square footage per student	110	128	153
Food service	Cost per meal equivalent	\$2.16	\$2.62	\$2.79
Transportation	Cost per mile	\$3.67	\$4.87	\$3.66
	Cost per rider	\$742	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

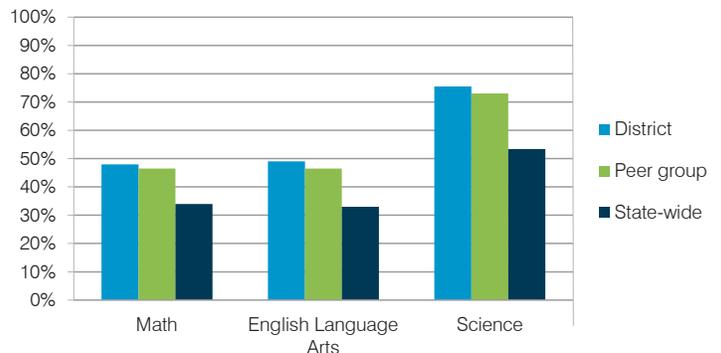
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,524	\$ 3,614	\$ 3,943	\$ 4,105
Administration	547	577	709	780
Plant operations	740	720	738	930
Food service	356	383	539	417
Transportation	284	284	301	371
Student support	414	415	564	613
Instruction support	239	250	470	442
Total operational	\$ 6,104	\$ 6,243	\$ 7,264	\$ 7,658
Land and buildings	\$ 151	\$ 1,169	\$ 643	\$ 641
Equipment	156	195	432	383
Interest	136	140	179	225
Other	236	266	188	150
Total nonoperational	\$ 679	\$ 1,770	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 6,783	\$ 8,013	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	15%	15%	23%
Students per teacher	21.6	19.6	18.6
Average teacher salary	\$48,193	\$47,742	\$46,008
Average years of teacher experience	9.0	9.8	11.0
Percentage of teachers in first 3 years	18%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 607	\$ 590	\$ 1,468	\$ 1,299
State	4,176	4,219	3,973	3,517
Local	2,827	2,887	3,380	4,248
Total revenues per pupil	\$ 7,610	\$ 7,696	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,340	\$ 5,198	\$ 4,915	\$ 5,303
Grants	603	584	1,502	1,167
Donations and tax credits	39	56	42	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	7	8	2 of 10	
Voter-approved levy increases	856	895	10 of 10	

Litchfield ESD—page 2

Classroom dollar percentage

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

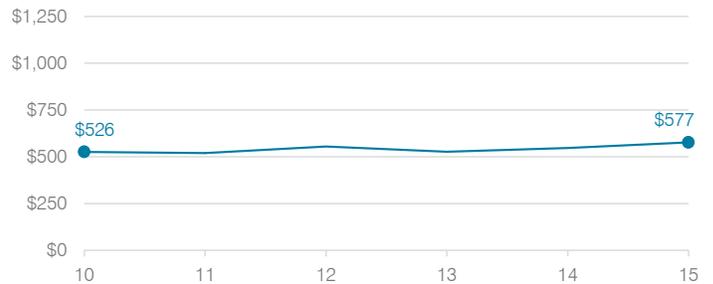
OPERATIONAL TRENDS

Fiscal years as indicated

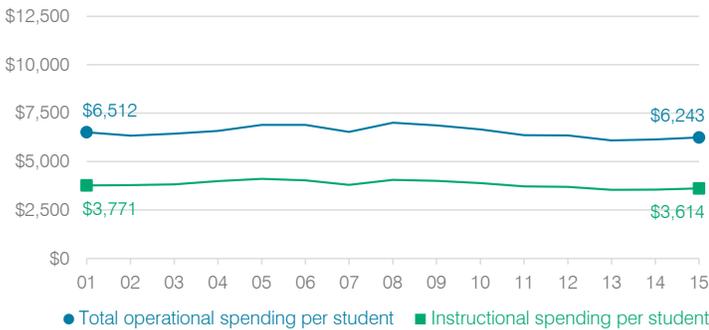
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased from 58.3 to 57.9 percent. As a percentage of total operational spending, administration increased slightly, while plant operations decreased slightly. Other nonclassroom areas remained fairly stable.

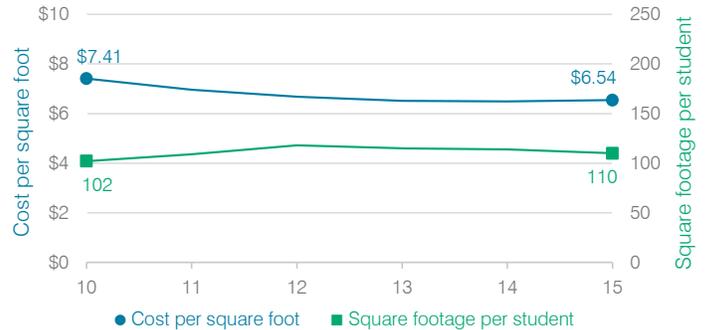
Administrative cost per student



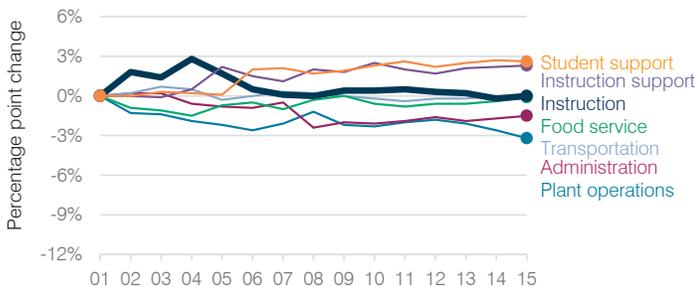
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



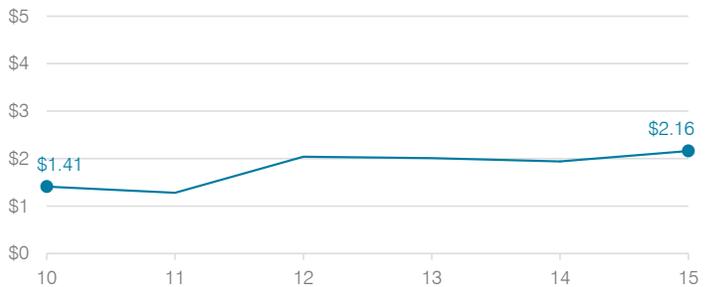
Plant cost per square foot and square footage per student



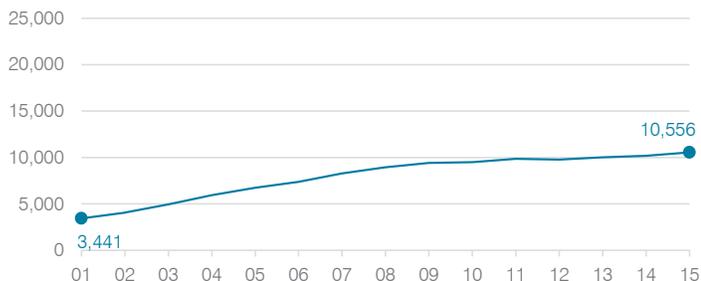
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



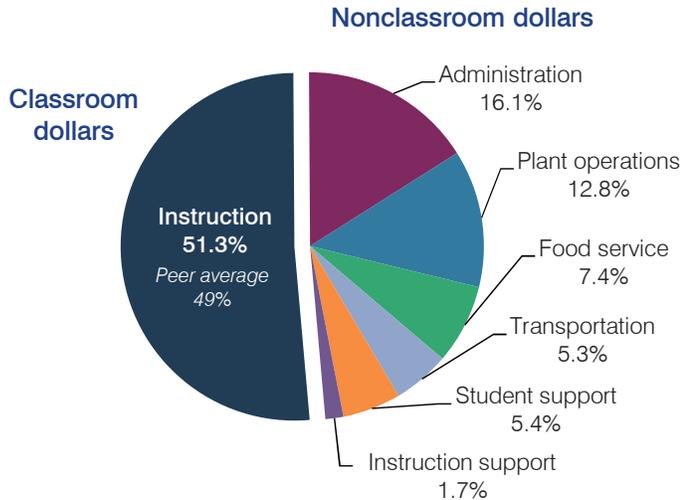
Littlefield Unified School District

Mohave County
 Efficiency peer groups 6 and T-8, Achievement peer group 5
 Legislative district(s): 5

District size, location: Small, Rural
 Students attending: 420
 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	\$1,383	\$1,639	\$780
	Students per administrative position	62	46	67
Plant operations	Cost per square foot	\$5.74	\$5.09	\$6.09
	Square footage per student	192	327	153
Food service	Cost per meal equivalent	\$3.61	\$3.59	\$2.79
Transportation	Cost per mile	\$2.66	\$2.54	\$3.66
	Cost per rider	\$634	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

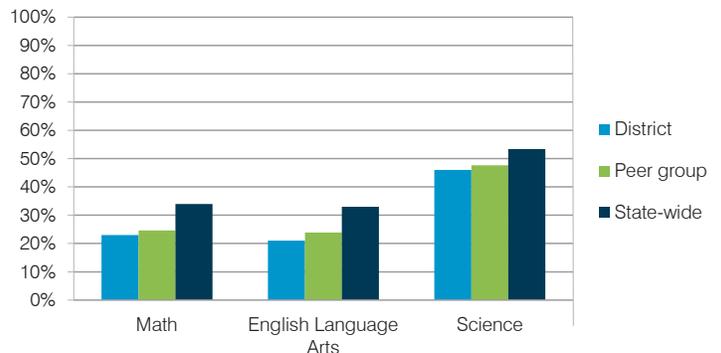
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,554	\$ 4,405	\$ 5,004	\$ 4,105
Administration	1,436	1,383	1,639	780
Plant operations	1,076	1,104	1,561	930
Food service	559	633	492	417
Transportation	525	456	511	371
Student support	451	463	610	613
Instruction support	172	146	392	442
Total operational	\$ 8,773	\$ 8,590	\$ 10,209	\$ 7,658
Land and buildings	\$ 82	\$ 398	\$ 251	\$ 641
Equipment	381	287	730	383
Interest	191	171	180	225
Other	417	419	50	150
Total nonoperational	\$ 1,071	\$ 1,275	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 9,844	\$ 9,865	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	70%	81%	76%
Poverty rate (2014)	26%	24%	23%
Students per teacher	13.6	16.7	18.6
Average teacher salary	\$41,825	\$43,855	\$46,008
Average years of teacher experience	13.5	12.3	11.0
Percentage of teachers in first 3 years	18%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	2.8%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,657	\$ 1,733	\$ 1,992	\$ 1,299
State	4,664	4,699	3,085	3,517
Local	3,505	3,245	6,884	4,248
Total revenues per pupil	\$ 9,826	\$ 9,677	\$ 11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,871	\$ 6,285	\$ 6,548	\$ 5,303
Grants	2,127	2,472	1,861	1,167
Donations and tax credits	39	21	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	451	419	15 of 20	

Littlefield USD—page 2

Classroom dollar percentage

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

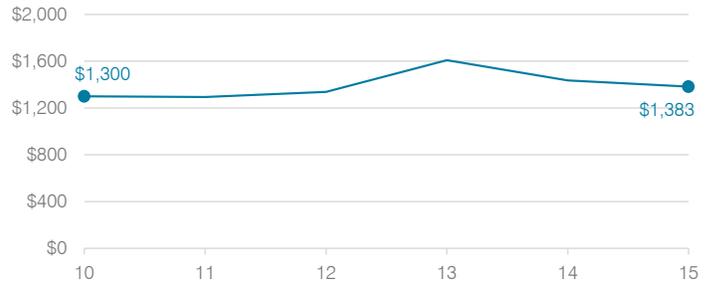
OPERATIONAL TRENDS

Fiscal years as indicated

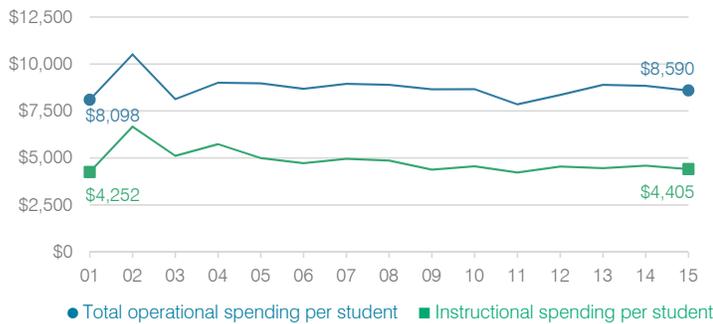
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.6 to 51.3 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and food service increased slightly, while instruction support decreased substantially. Other nonclassroom areas varied year to year.

Administrative cost per student



Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



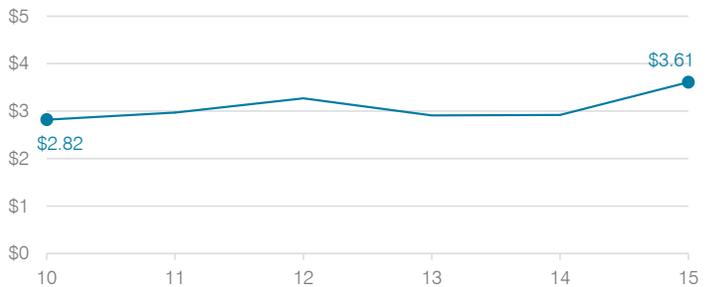
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



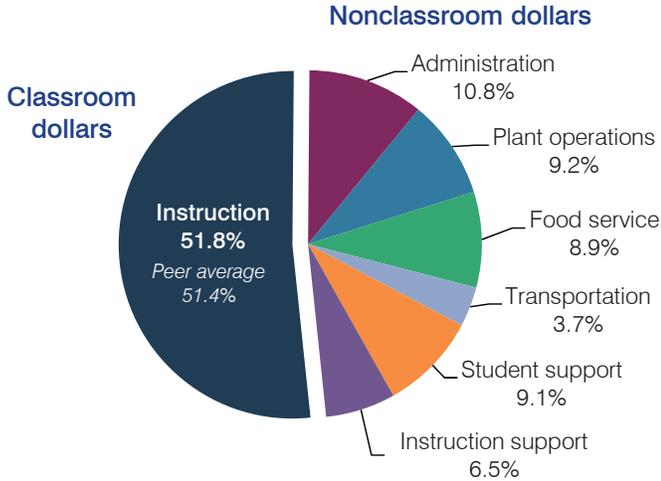
Littleton Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 13
 Legislative district(s): 19

District size, location: Medium-large, Suburb
 Students attending: 5,235
 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	\$810	\$918	\$780
	Students per administrative position	75	70	67
Plant operations	Cost per square foot	\$5.73	\$6.18	\$6.09
	Square footage per student	121	140	153
Food service	Cost per meal equivalent	\$2.40	\$2.61	\$2.79
Transportation	Cost per mile	\$6.00	\$6.37	\$3.66
	Cost per rider	\$771	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

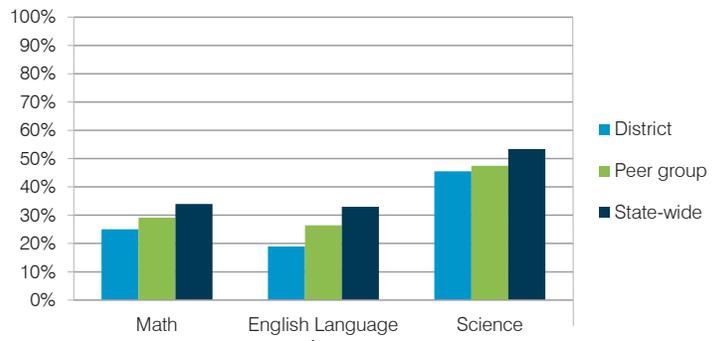
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,922	\$ 3,884	\$ 3,933	\$ 4,105
Administration	716	810	918	780
Plant operations	600	691	851	930
Food service	634	666	592	417
Transportation	266	274	295	371
Student support	673	685	564	613
Instruction support	464	491	484	442
Total operational	\$ 7,275	\$ 7,501	\$ 7,637	\$ 7,658
Land and buildings	\$ 415	\$ 302	\$ 1,094	\$ 641
Equipment	355	359	412	383
Interest	138	126	239	225
Other	34	28	136	150
Total nonoperational	\$ 942	\$ 815	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 8,217	\$ 8,316	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	23%	25%	23%
Students per teacher	17.2	19.6	18.6
Average teacher salary	\$40,672	\$41,292	\$46,008
Average years of teacher experience	4.5	7.7	11.0
Percentage of teachers in first 3 years	68%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,363	\$ 1,370	\$ 1,698	\$ 1,299
State	4,262	4,297	3,607	3,517
Local	2,858	3,001	4,048	4,248
Total revenues per pupil	\$ 8,483	\$ 8,668	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,246	\$ 5,054	\$ 4,908	\$ 5,303
Grants	1,331	1,397	1,782	1,167
Donations and tax credits	14	20	46	78
Select revenues from less common sources				
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	1,436	1,456	19 of 19	

Littleton ESD—page 2

Classroom dollar percentage

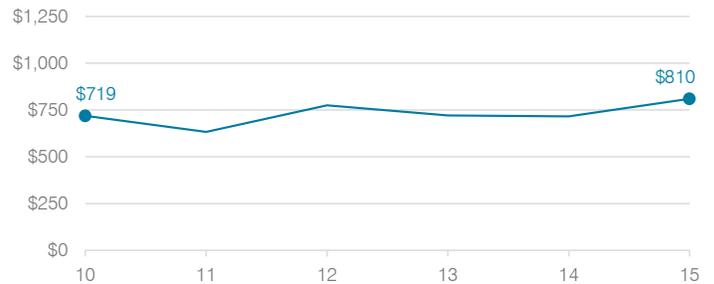
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.8	56.4	53.5	56.4	58.2	57.0	56.8	57.7	59.0	58.1	57.2	53.9	53.0	53.9	51.8

OPERATIONAL TRENDS Fiscal years as indicated

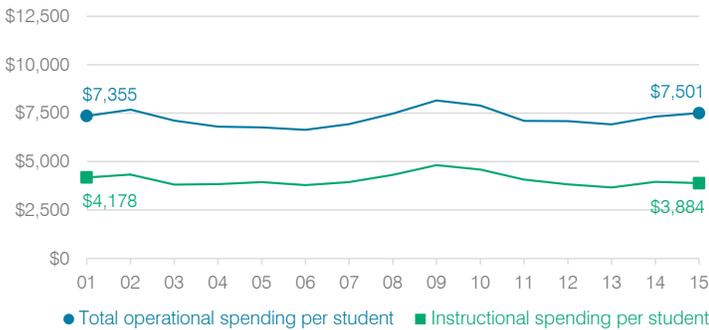
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars in the classroom decreased from 58.1 to 51.8 percent. As a percentage of total operational spending, instruction support increased substantially, food service increased, and administration, transportation, and student support increased slightly. Plant operations remained fairly stable.

Administrative cost per student



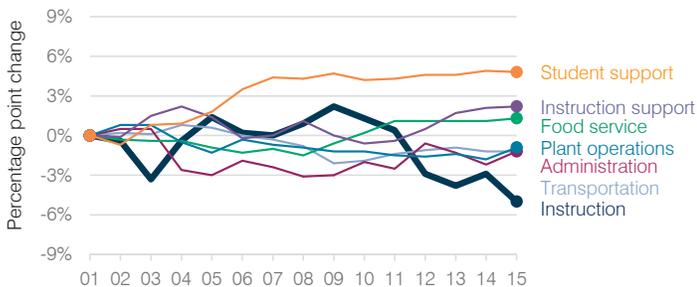
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



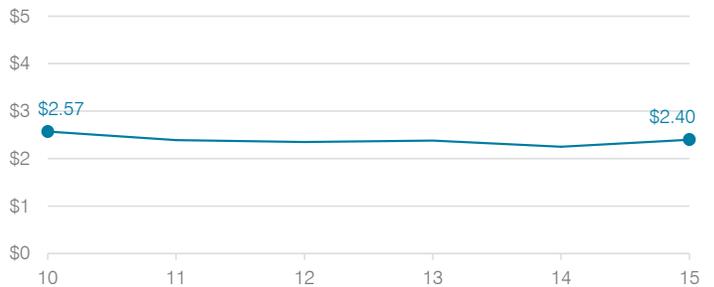
Plant cost per square foot and square footage per student



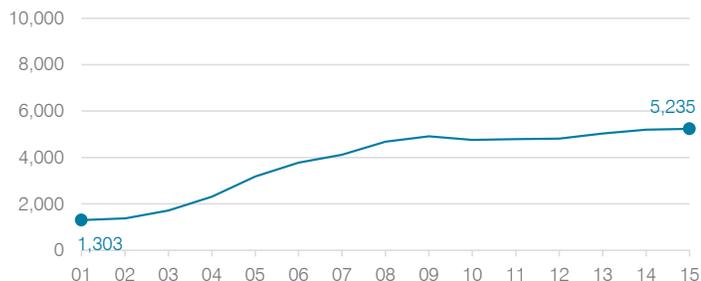
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



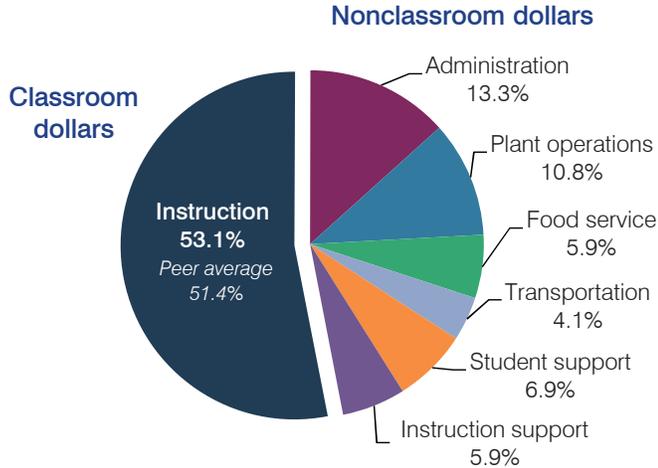
Madison Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 12
 Legislative district(s): 24 and 28

District size, location: Medium-large, City
 Students attending: 5,751
 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	\$932	\$918	\$780
	Students per administrative position	60	70	67
Plant operations	Cost per square foot	\$5.70	\$6.18	\$6.09
	Square footage per student	133	140	153
Food service	Cost per meal equivalent	\$2.61	\$2.61	\$2.79
Transportation	Cost per mile	\$8.85	\$6.37	\$3.66
	Cost per rider	\$965	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

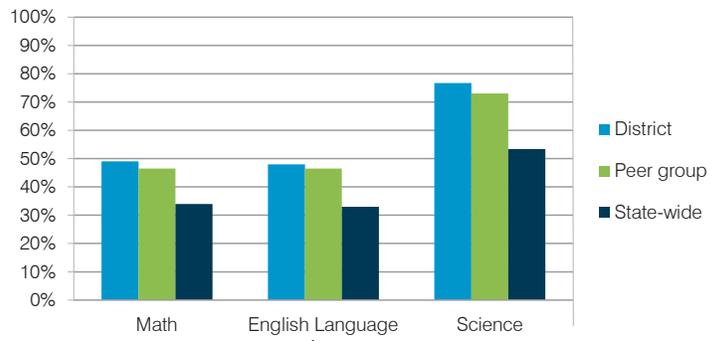
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,622	\$ 3,706	\$ 3,933	\$ 4,105
Administration	967	932	918	780
Plant operations	832	755	851	930
Food service	404	410	592	417
Transportation	273	284	295	371
Student support	485	482	564	613
Instruction support	428	413	484	442
Total operational	\$ 7,011	\$ 6,982	\$ 7,637	\$ 7,658
Land and buildings	\$ 778	\$ 675	\$ 1,094	\$ 641
Equipment	352	455	412	383
Interest	518	224	239	225
Other	720	788	136	150
Total nonoperational	\$ 2,368	\$ 2,142	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 9,379	\$ 9,124	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	19%	15%	23%
Students per teacher	19.9	19.6	18.6
Average teacher salary	\$45,891	\$47,742	\$46,008
Average years of teacher experience	7.8	9.8	11.0
Percentage of teachers in first 3 years	11%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.9%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 803	\$ 746	\$ 1,698	\$ 1,299
State	2,160	2,249	3,607	3,517
Local	7,507	7,666	4,048	4,248
Total revenues per pupil	\$10,470	\$10,661	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,898	\$ 4,623	\$ 4,908	\$ 5,303
Grants	739	725	1,782	1,167
Donations and tax credits	135	128	46	78
Select revenues from less common sources				
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	3,335	3,302	19 of 19	

Madison ESD—page 2

Classroom dollar percentage

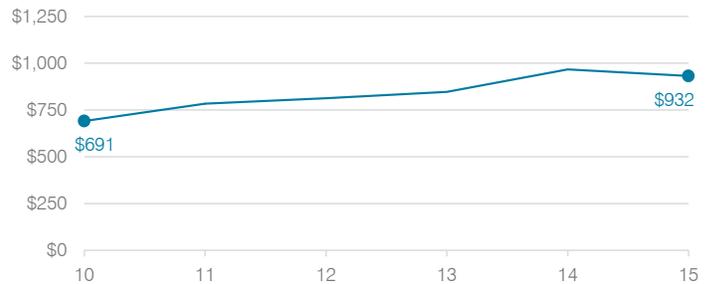
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.3	56.1	58.1	59.5	59.3	59.2	58.4	55.0	54.6	53.2	51.1	53.1	52.7	51.7	53.1

OPERATIONAL TRENDS Fiscal years as indicated

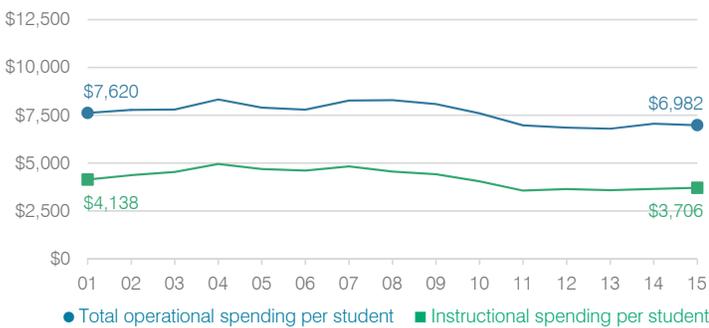
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 53.2 to a low of 51.1 percent. As a percentage of total operational spending, administration increased substantially, while plant operations decreased substantially. Food service, transportation, and student support remained stable.

Administrative cost per student



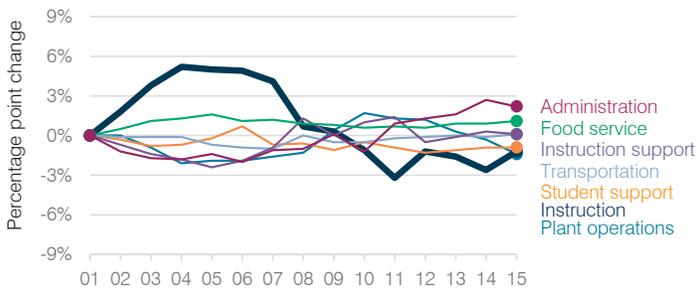
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



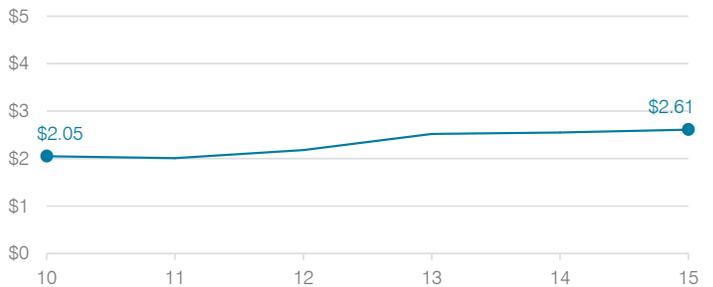
Plant cost per square foot and square footage per student



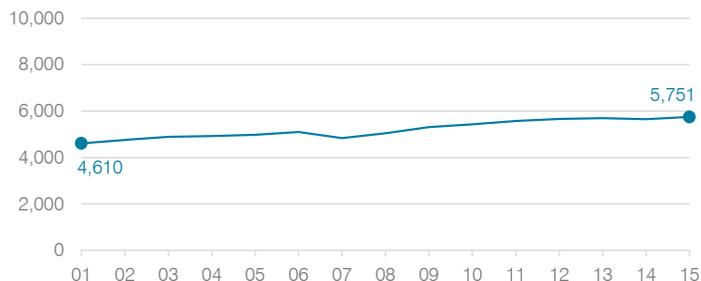
Changes in operational spending percentages



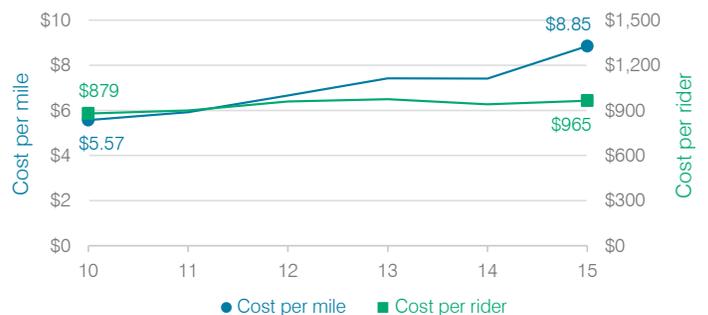
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Maine Consolidated School District

Coconino County

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

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

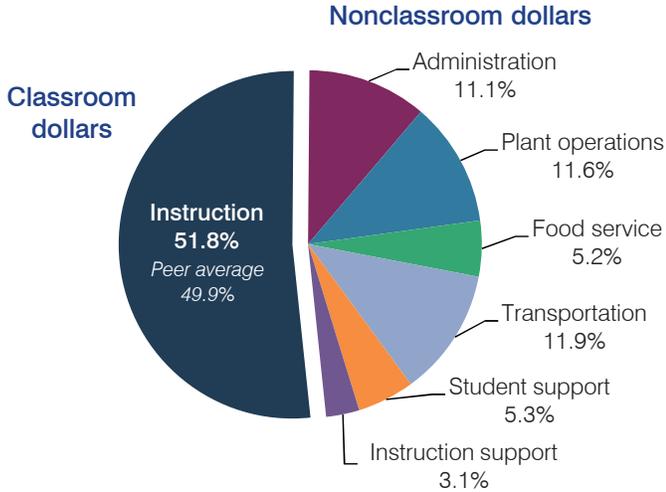
104

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	\$2,025	\$3,013	\$780
	Students per administrative position	35	29	67
Plant operations	Cost per square foot	\$7.44	\$6.80	\$6.09
	Square footage per student	283	370	153
Food service	Cost per meal equivalent	\$7.44	\$5.66	\$2.79
Transportation	Cost per mile	\$3.02	\$1.55	\$3.66
	Cost per rider	\$2,154	\$1,620	\$1,071

Per pupil spending

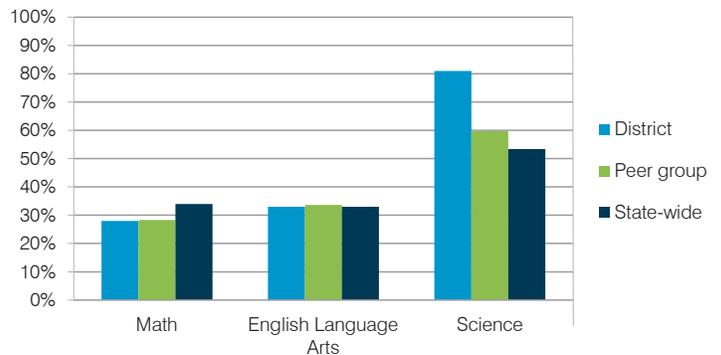
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,045	\$ 9,417	\$ 8,258	\$ 4,105
Administration	2,363	2,025	3,013	780
Plant operations	2,082	2,105	2,390	930
Food service	1,232	937	967	417
Transportation	2,305	2,165	1,127	371
Student support	1,080	954	664	613
Instruction support	533	568	572	442
Total operational	\$ 19,640	\$ 18,171	\$ 16,991	\$ 7,658
Land and buildings	\$ 103	\$ 47	\$ 961	\$ 641
Equipment	730	596	582	383
Interest	27	26	40	225
Other	270	356	90	150
Total nonoperational	\$ 1,130	\$ 1,025	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 20,770	\$ 19,196	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	15%	11%	23%
Students per teacher	7.2	11.9	18.6
Average teacher salary	\$44,610	\$44,450	\$46,008
Average years of teacher experience	12.8	12.8	11.0
Percentage of teachers in first 3 years	0%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	2.3%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,556	\$ 1,085	\$ 2,858	\$ 1,299
State	2,889	3,227	4,521	3,517
Local	17,065	13,027	13,591	4,248
Total revenues per pupil	\$21,510	\$17,339	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,631	\$ 8,105	\$ 9,139	\$ 5,303
Grants	1,569	1,096	3,089	1,167
Donations and tax credits	91	78	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	7,881	7,175	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Maine Consolidated SD—page 2

Classroom dollar percentage

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

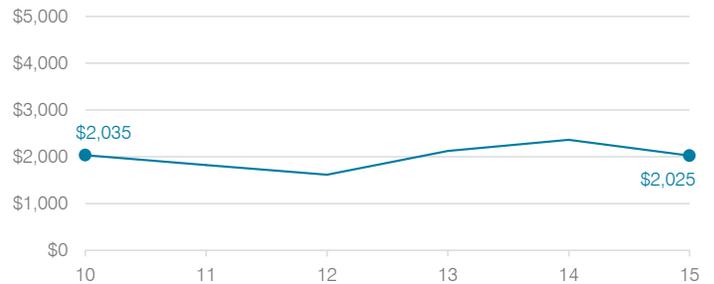
OPERATIONAL TRENDS

Fiscal years as indicated

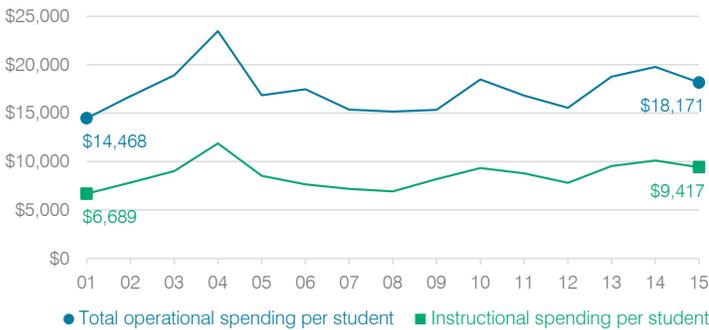
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 50.5 to 51.8 percent. Overall, as a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Administration decreased slightly overall.

Administrative cost per student



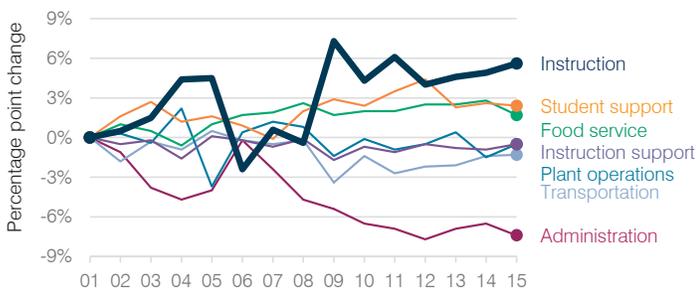
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



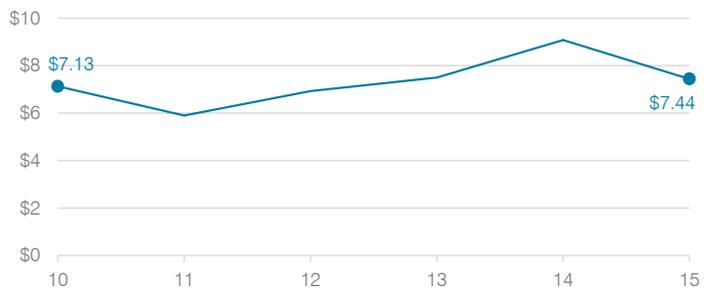
Plant cost per square foot and square footage per student



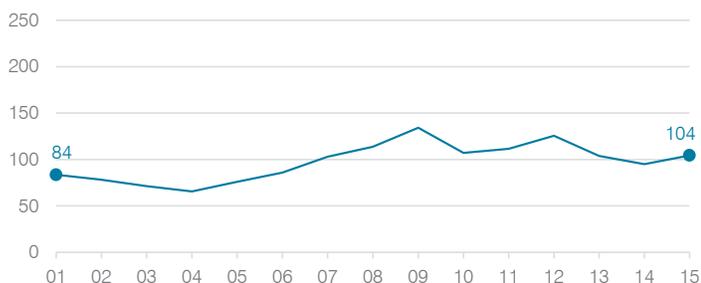
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



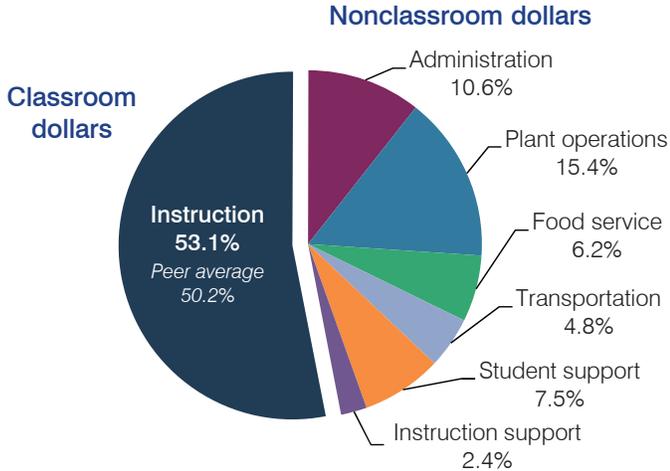
Mammoth-San Manuel Unified School District

Pinal County
 Efficiency peer groups 5 and T-7, Achievement peer group 4
 Legislative district(s): 8

District size, location: Medium, Rural
 Students attending: 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	\$925	\$1,075	\$780
	Students per administrative position	51	58	67
Plant operations	Cost per square foot	\$3.66	\$4.90	\$6.09
	Square footage per student	368	258	153
Food service	Cost per meal equivalent	\$3.37	\$3.39	\$2.79
Transportation	Cost per mile	\$2.03	\$3.34	\$3.66
	Cost per rider	\$531	\$768	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

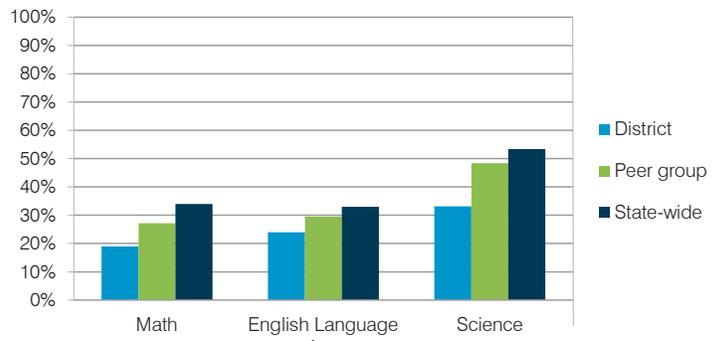
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,261	\$ 4,643	\$ 4,428	\$ 4,105
Administration	891	925	1,075	780
Plant operations	1,246	1,347	1,203	930
Food service	501	547	428	417
Transportation	403	417	498	371
Student support	588	657	623	613
Instruction support	215	209	353	442
Total operational	\$ 8,105	\$ 8,745	\$ 8,608	\$ 7,658
Land and buildings	\$ 66	\$ 1	\$ 504	\$ 641
Equipment	812	378	492	383
Interest	8	16	248	225
Other	84	58	57	150
Total nonoperational	\$ 970	\$ 453	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,075	\$ 9,198	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	84%	88%	76%
Poverty rate (2014)	19%	16%	23%
Students per teacher	14.3	16.1	18.6
Average teacher salary	\$40,876	\$42,544	\$46,008
Average years of teacher experience	11.5	10.5	11.0
Percentage of teachers in first 3 years	20%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	3.5%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,637	\$ 1,730	\$ 3,790	\$ 1,299
State	5,399	5,116	3,700	3,517
Local	1,879	2,026	4,105	4,248
Total revenues per pupil	\$ 8,915	\$ 8,872	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,902	\$ 5,582	\$ 5,693	\$ 5,303
Grants	1,746	1,746	1,675	1,167
Donations and tax credits	77	71	140	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Mammoth-San Manuel USD—page 2

Classroom dollar percentage

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

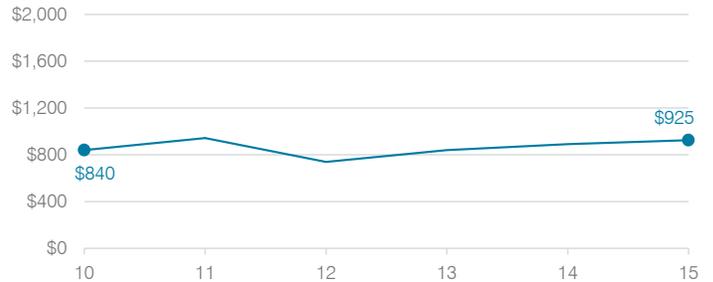
OPERATIONAL TRENDS

Fiscal years as indicated

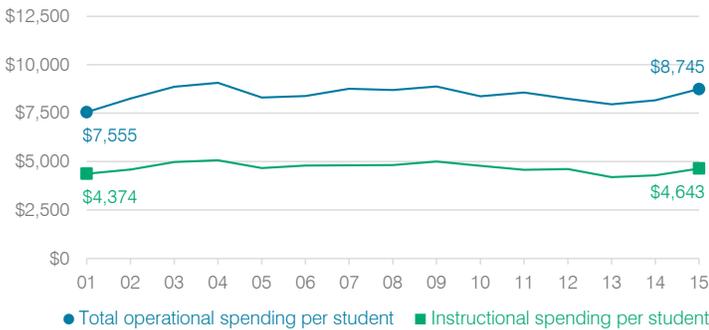
5-year spending trend (2010 through 2015)

Student enrollment decreased by 26 percent, which contributed to the 5 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.2 to 53.1 percent. As a percentage of total operational spending, plant operations increased substantially and transportation increased.

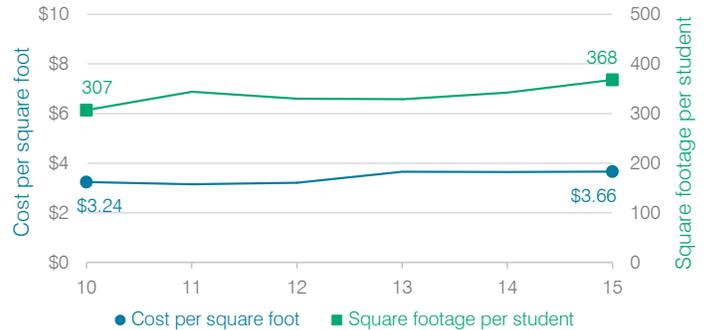
Administrative cost per student



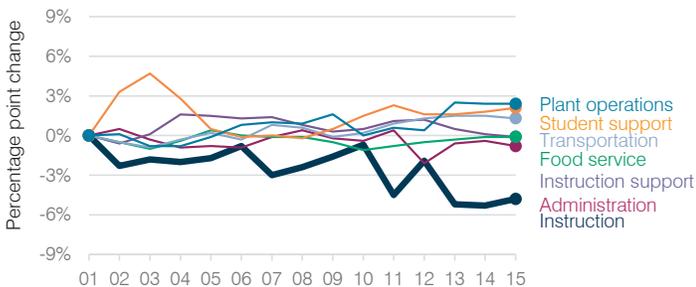
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



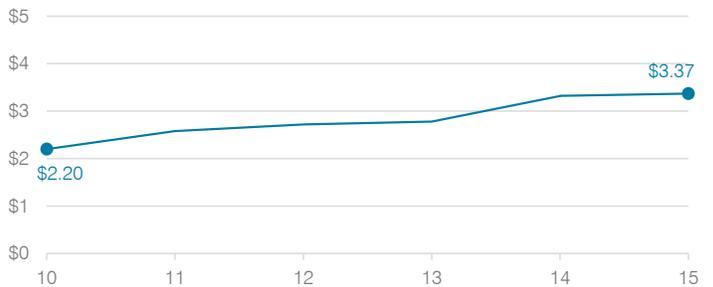
Plant cost per square foot and square footage per student



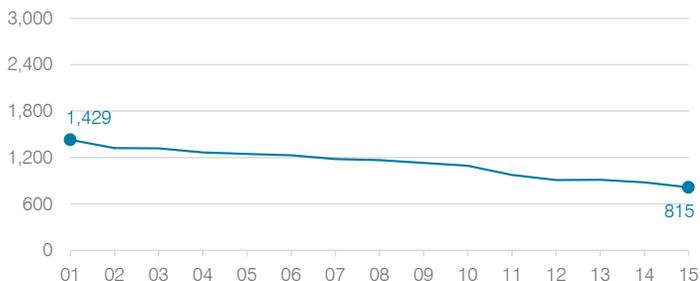
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



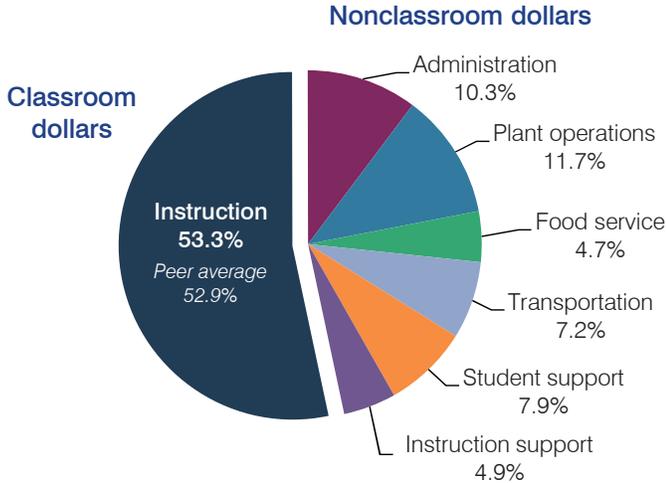
Marana Unified School District

Pima County
 Efficiency peer groups 2 and T-4, Achievement peer group 2
 Legislative district(s): 9 and 11

District size, location: Large, Suburb
 Students attending: 11,992
 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	\$749	\$702	\$780
	Students per administrative position	60	67	67
Plant operations	Cost per square foot	\$5.95	\$6.25	\$6.09
	Square footage per student	143	148	153
Food service	Cost per meal equivalent	\$2.61	\$2.83	\$2.79
Transportation	Cost per mile	\$3.07	\$3.61	\$3.66
	Cost per rider	\$1,115	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

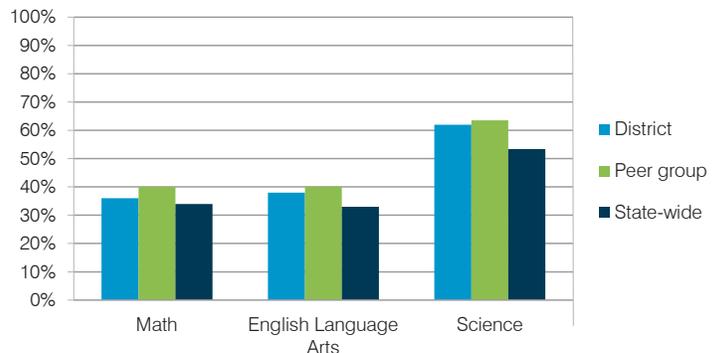
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,912	\$ 3,882	\$ 3,787	\$ 4,105
Administration	678	749	702	780
Plant operations	847	852	913	930
Food service	354	342	348	417
Transportation	527	528	359	371
Student support	546	573	567	613
Instruction support	393	361	483	442
Total operational	\$ 7,257	\$ 7,287	\$ 7,159	\$ 7,658
Land and buildings	\$ 448	\$ 196	\$ 649	\$ 641
Equipment	528	412	416	383
Interest	265	270	246	225
Other	238	182	164	150
Total nonoperational	\$ 1,479	\$ 1,060	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 8,736	\$ 8,347	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	85%	88%	76%
Poverty rate (2014)	13%	14%	23%
Students per teacher	18.7	19.3	18.6
Average teacher salary	\$45,262	\$44,660	\$46,008
Average years of teacher experience	12.0	10.7	11.0
Percentage of teachers in first 3 years	15%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	0.8%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 745	\$ 761	\$ 934	\$ 1,299
State	3,321	3,440	3,277	3,517
Local	3,917	3,985	4,556	4,248
Total revenues per pupil	\$ 7,983	\$ 8,186	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,496	\$ 5,274	\$ 5,214	\$ 5,303
Grants	761	795	984	1,167
Donations and tax credits	109	104	98	78
Select revenues from less common sources				
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	1,096	1,113	10 of 10	

Marana USD—page 2

Classroom dollar percentage

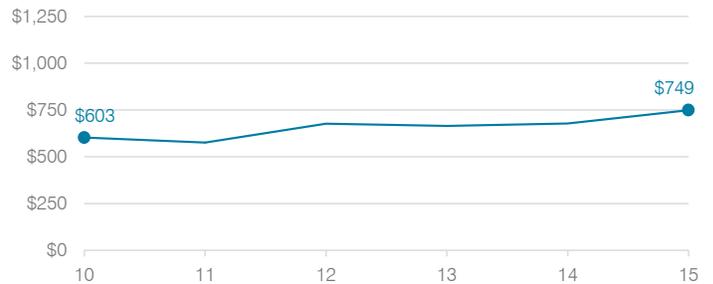
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.9	55.4	56.5	59.2	58.8	58.7	59.1	57.3	57.9	56.7	56.1	54.2	54.5	53.9	53.3

OPERATIONAL TRENDS Fiscal years as indicated

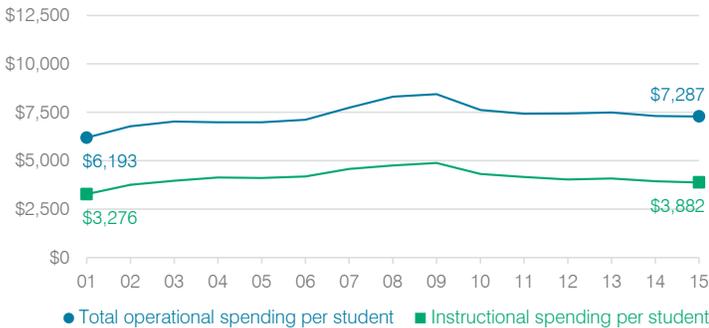
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom decreased from 56.7 to 53.3 percent. As a percentage of total operational spending, administration and student support increased and instruction support increased slightly, while plant operations decreased slightly. Food service and transportation remained stable.

Administrative cost per student



Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



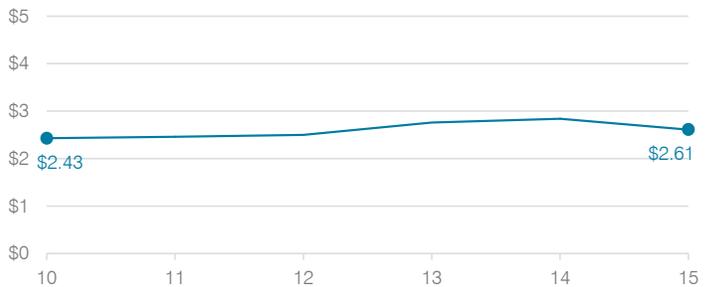
Plant cost per square foot and square footage per student



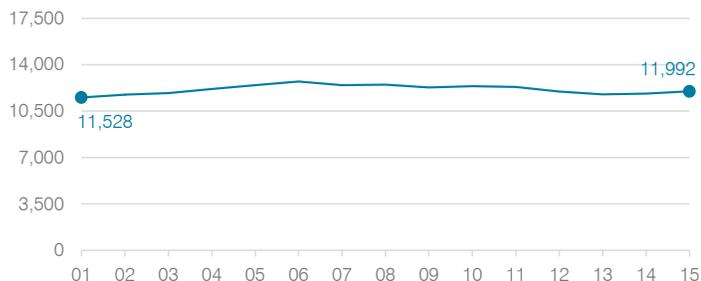
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



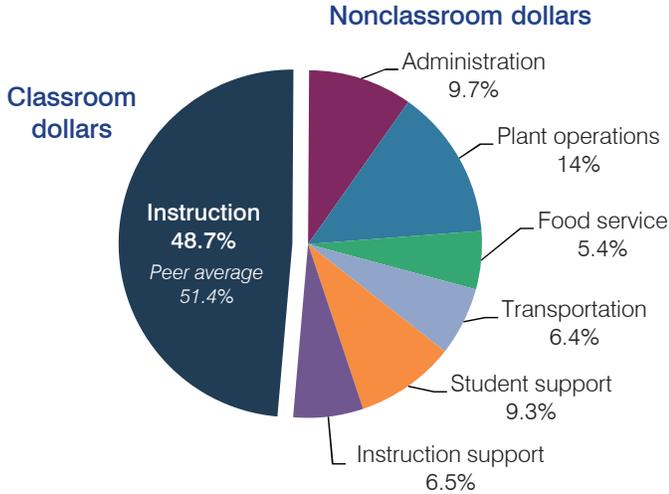
Maricopa Unified School District

Pinal County
 Efficiency peer groups 4 and T-6, Achievement peer group 4
 Legislative district(s): 11

District size, location: Medium-large, Town
 Students attending: 5,884
 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	\$671	\$798	\$780
	Students per administrative position	93	65	67
Plant operations	Cost per square foot	\$6.30	\$5.52	\$6.09
	Square footage per student	154	191	153
Food service	Cost per meal equivalent	\$2.51	\$2.80	\$2.79
Transportation	Cost per mile	\$4.39	\$3.69	\$3.66
	Cost per rider	\$815	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

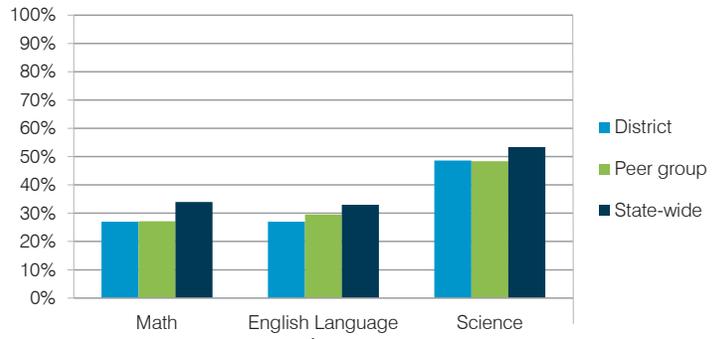
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,286	\$ 3,370	\$ 3,941	\$ 4,105
Administration	683	671	798	780
Plant operations	1,023	969	1,045	930
Food service	389	371	419	417
Transportation	485	445	411	371
Student support	658	647	597	613
Instruction support	464	449	479	442
Total operational	\$ 6,988	\$ 6,922	\$ 7,690	\$ 7,658
Land and buildings	\$ 111	\$ 50	\$ 382	\$ 641
Equipment	255	225	281	383
Interest	339	310	200	225
Other	86	52	59	150
Total nonoperational	\$ 791	\$ 637	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,779	\$ 7,559	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	71%	88%	76%
Poverty rate (2014)	15%	16%	23%
Students per teacher	21.8	16.1	18.6
Average teacher salary	\$45,529	\$42,544	\$46,008
Average years of teacher experience	7.0	10.5	11.0
Percentage of teachers in first 3 years	28%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 871	\$ 1,014	\$ 2,889	\$ 1,299
State	5,073	4,744	3,860	3,517
Local	2,540	2,373	2,930	4,248
Total revenues per pupil	\$ 8,484	\$ 8,131	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,916	\$ 5,399	\$ 5,185	\$ 5,303
Grants	1,083	1,208	1,573	1,167
Donations and tax credits	16	33	48	78
Select revenues from less common sources				
Desegregation	\$ 232	\$ 219	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	30	35	7 of 18	
Voter-approved levy increases	670	573	15 of 18	

Maricopa USD—page 2

Classroom dollar percentage

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

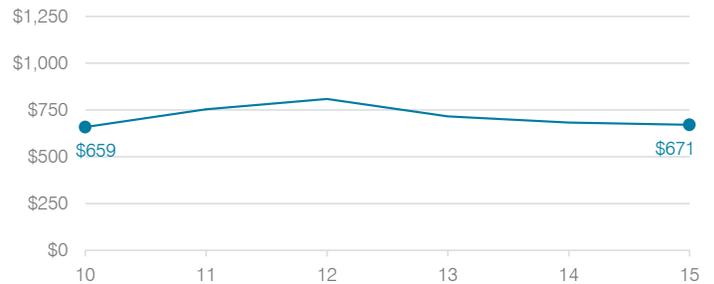
OPERATIONAL TRENDS

Fiscal years as indicated

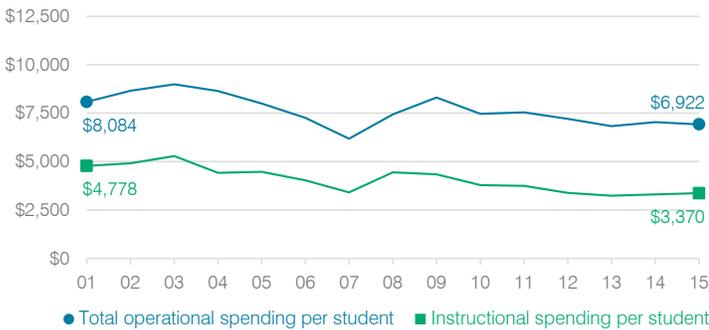
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 50.7 to 48.7 percent. As a percentage of total operational spending, instruction support increased, while most other nonclassroom areas varied year to year.

Administrative cost per student



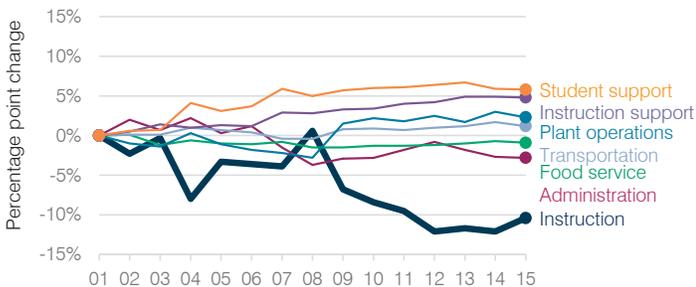
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



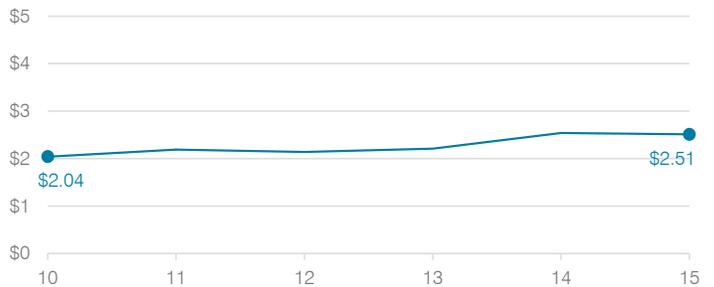
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



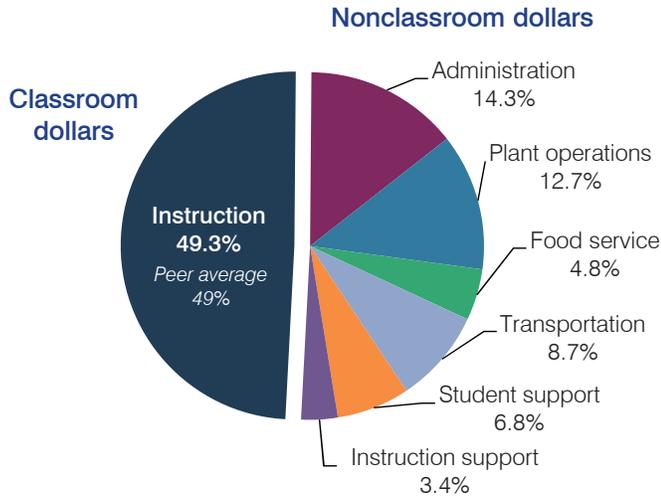
Mayer Unified School District

Yavapai County
 Efficiency peer groups 6 and T-10, Achievement peer group 6
 Legislative district(s): 1

District size, location: Small, Rural
 Students attending: 569
 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	\$1,341	\$1,639	\$780
	Students per administrative position	50	46	67
Plant operations	Cost per square foot	\$5.73	\$5.09	\$6.09
	Square footage per student	208	327	153
Food service	Cost per meal equivalent	\$2.89	\$3.59	\$2.79
Transportation	Cost per mile	\$1.79	\$2.01	\$3.66
	Cost per rider	\$1,157	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

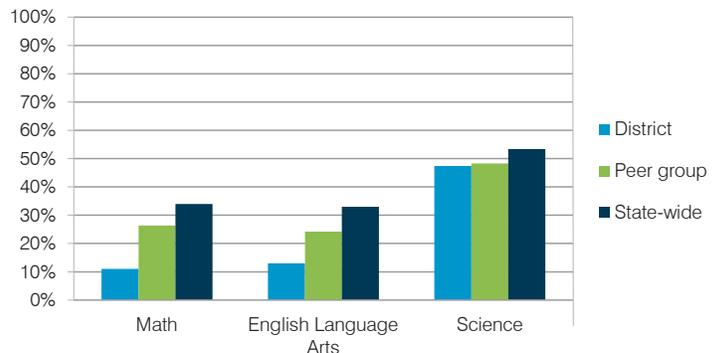
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,104	\$ 4,629	\$ 5,004	\$ 4,105
Administration	1,143	1,341	1,639	780
Plant operations	1,179	1,192	1,561	930
Food service	474	450	492	417
Transportation	806	812	511	371
Student support	673	640	610	613
Instruction support	392	317	392	442
Total operational	\$ 8,771	\$ 9,381	\$ 10,209	\$ 7,658
Land and buildings	\$ 527	\$ 147	\$ 251	\$ 641
Equipment	397	498	730	383
Interest	197	182	180	225
Other	6	1	50	150
Total nonoperational	\$ 1,127	\$ 828	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 9,898	\$ 10,209	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	93%	94%
Graduation rate (2014)	66%	80%	76%
Poverty rate (2014)	30%	31%	23%
Students per teacher	16.3	15.8	18.6
Average teacher salary	\$43,974	\$42,614	\$46,008
Average years of teacher experience	12.3	12.4	11.0
Percentage of teachers in first 3 years	18%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,527	\$ 1,678	\$ 1,992	\$ 1,299
State	4,236	4,240	3,085	3,517
Local	4,159	3,826	6,884	4,248
Total revenues per pupil	\$ 9,922	\$ 9,744	\$ 11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,969	\$ 6,855	\$ 6,548	\$ 5,303
Grants	1,849	1,818	1,861	1,167
Donations and tax credits	38	44	211	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	264	253	15 of 20	

Mayer USD—page 2

Classroom dollar percentage

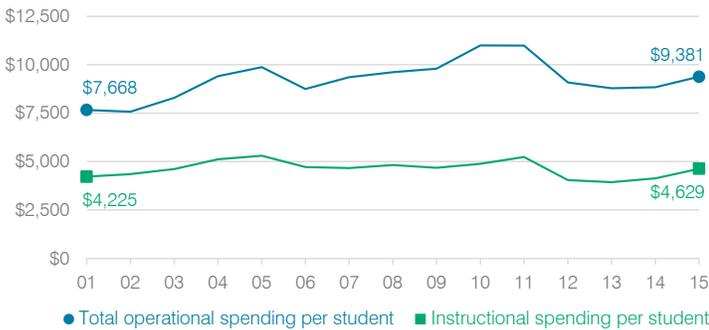
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	55.1	57.4	55.7	54.4	53.7	53.9	49.8	50.2	47.7	44.4	47.7	44.5	44.8	46.8	49.3

OPERATIONAL TRENDS Fiscal years as indicated

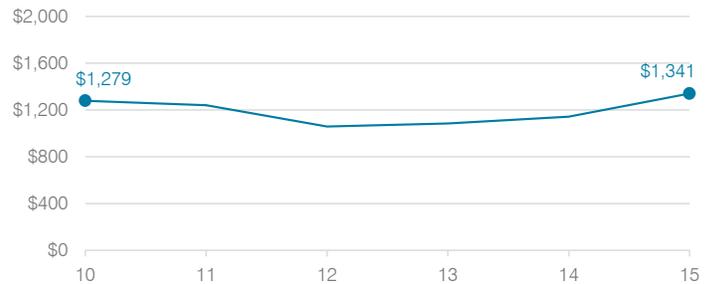
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 44.4 to 49.3 percent. As a percentage of total operational spending, student support decreased substantially, plant operations decreased, and transportation decreased slightly, while administration increased.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



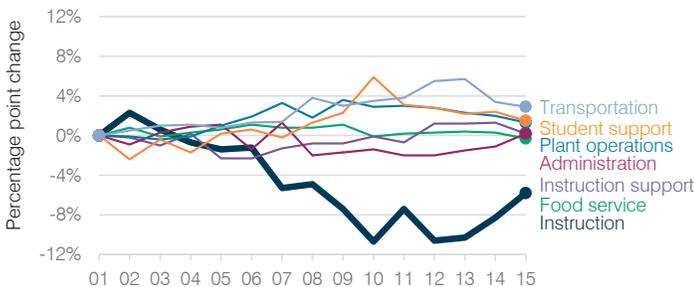
Administrative cost per student



Plant cost per square foot and square footage per student



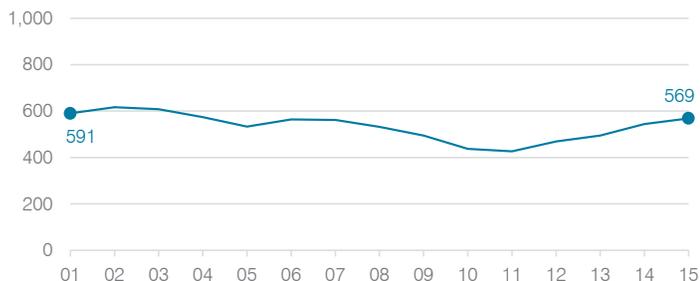
Changes in operational spending percentages



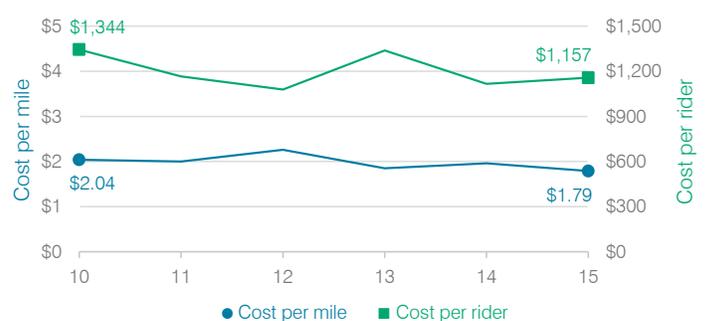
Food service cost per meal



Students attending



Transportation costs per mile and per rider



McNary Elementary School District

Apache County

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

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

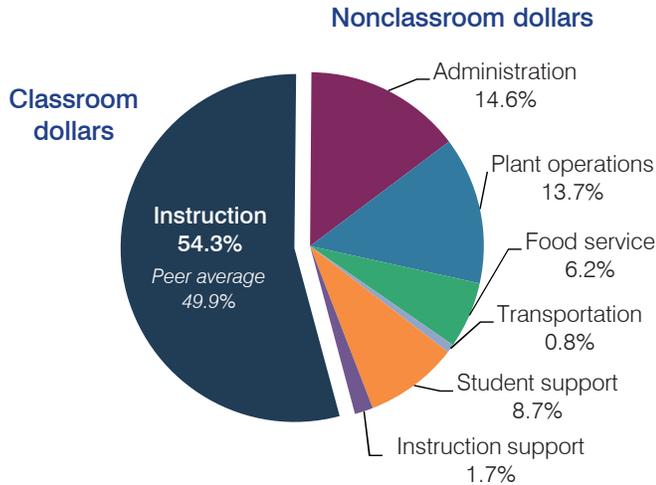
123

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,087	\$3,013	\$780
	Students per administrative position	25	29	67
Plant operations	Cost per square foot	\$6.01	\$6.80	\$6.09
	Square footage per student	323	370	153
Food service	Cost per meal equivalent	\$3.81	\$5.66	\$2.79
Transportation	Cost per mile	\$0.96	\$1.55	\$3.66
	Cost per rider	\$415	\$1,620	\$1,071

Per pupil spending

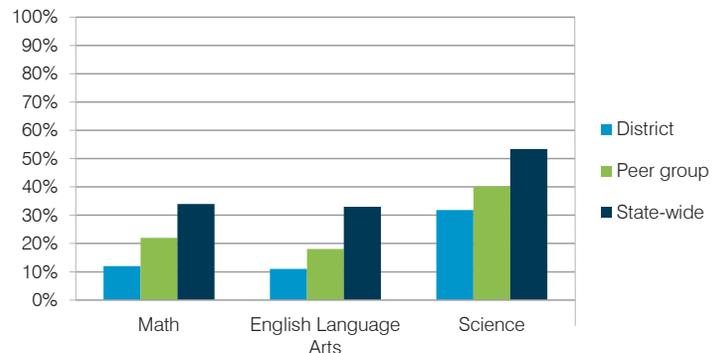
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,764	\$ 7,738	\$ 8,258	\$ 4,105
Administration	2,059	2,087	3,013	780
Plant operations	1,855	1,945	2,390	930
Food service	773	886	967	417
Transportation	110	108	1,127	371
Student support	1,204	1,240	664	613
Instruction support	339	243	572	442
Total operational	\$ 15,104	\$ 14,247	\$ 16,991	\$ 7,658
Land and buildings	\$ 0	\$ 50	\$ 961	\$ 641
Equipment	851	261	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 851	\$ 311	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 15,955	\$ 14,558	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	43%	39%	23%
Students per teacher	11.2	14.2	18.6
Average teacher salary	\$43,022	\$43,639	\$46,008
Average years of teacher experience	8.3	10.7	11.0
Percentage of teachers in first 3 years	17%	15%	20%

Students who met state standards



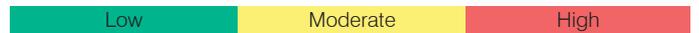
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 9,762	\$ 10,159	\$ 2,858	\$ 1,299
State	5,902	5,695	4,521	3,517
Local	1,148	1,290	13,591	4,248
Total revenues per pupil	\$16,812	\$17,144	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,290	\$ 5,825	\$ 9,139	\$ 5,303
Grants	2,454	1,998	3,089	1,167
Donations and tax credits	20	19	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	420	1,222	41 of 53	
Federal impact aid	7,436	8,383	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

McNary ESD—page 2

Classroom dollar percentage

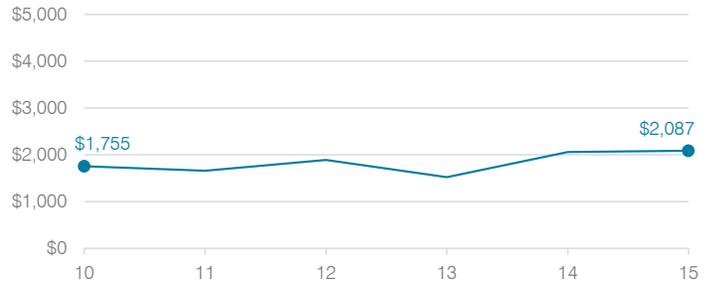
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	61.9	63.8	62.3	61.8	58.8	64.0	64.9	61.5	63.2	56.3	53.2	58.5	53.1	58.0	54.3

OPERATIONAL TRENDS Fiscal years as indicated

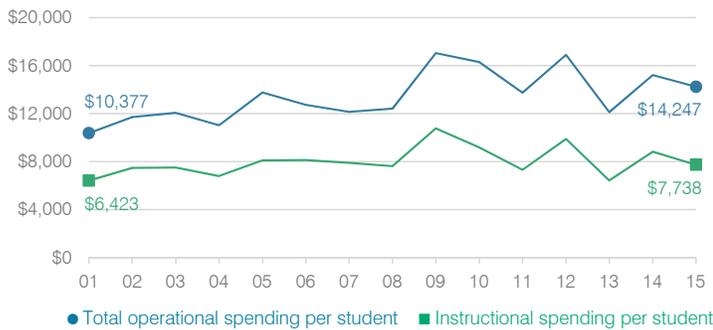
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.3 to 54.3 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and student support increased substantially and food service increased.

Administrative cost per student



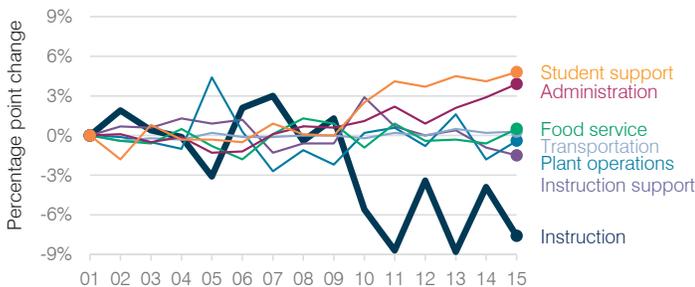
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



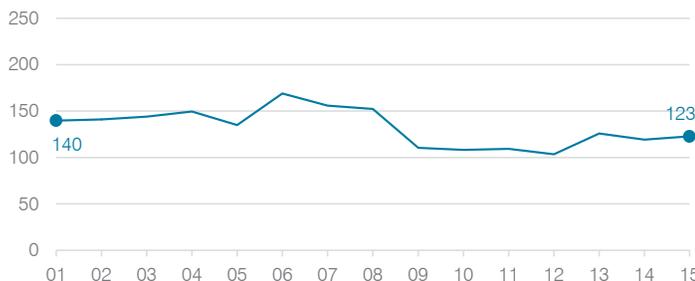
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



McNeal Elementary School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

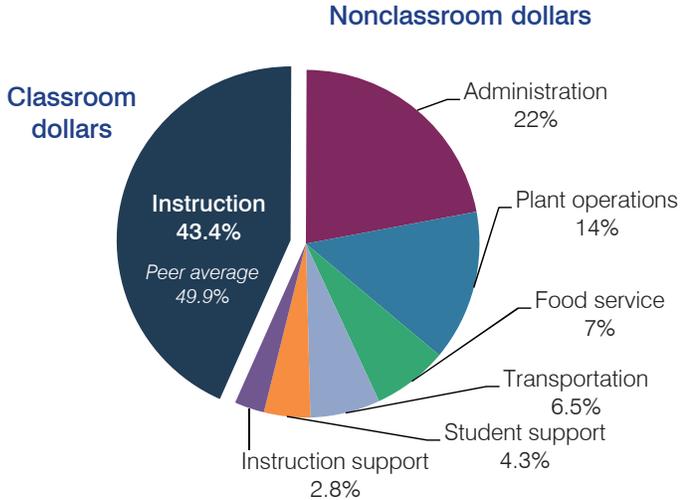
39

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	\$3,431	\$3,013	\$780
	Students per administrative position	16	29	67
Plant operations	Cost per square foot	\$9.94	\$6.80	\$6.09
	Square footage per student	220	370	153
Food service	Cost per meal equivalent	\$4.49	\$5.66	\$2.79
Transportation	Cost per mile	\$0.81	\$1.55	\$3.66
	Cost per rider	\$1,125	\$1,620	\$1,071

Per pupil spending

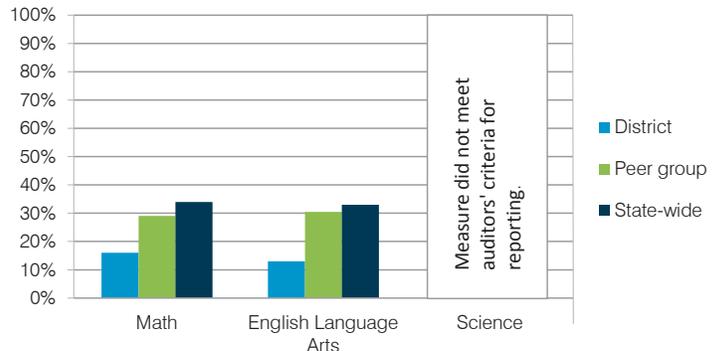
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,030	\$ 6,762	\$ 8,258	\$ 4,105
Administration	3,185	3,431	3,013	780
Plant operations	1,616	2,190	2,390	930
Food service	1,027	1,090	967	417
Transportation	706	1,014	1,127	371
Student support	489	663	664	613
Instruction support	307	432	572	442
Total operational	\$ 13,360	\$ 15,582	\$ 16,991	\$ 7,658
Land and buildings	\$ 61	\$ 223	\$ 961	\$ 641
Equipment	1,328	1,038	582	383
Interest	63	55	40	225
Other	0	0	90	150
Total nonoperational	\$ 1,452	\$ 1,316	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 14,812	\$ 16,898	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	19%	19%	23%
Students per teacher	9.7	12.5	18.6
Average teacher salary	\$43,564	\$42,845	\$46,008
Average years of teacher experience	13.3	12.2	11.0
Percentage of teachers in first 3 years	27%	13%	20%

Students who met state standards



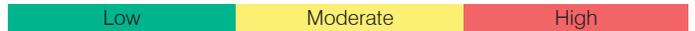
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	Frozen taxes, unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,551	\$ 1,803	\$ 2,858	\$ 1,299
State	4,280	7,325	4,521	3,517
Local	6,090	6,370	13,591	4,248
Total revenues per pupil	\$11,921	\$15,498	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,240	\$ 8,296	\$ 9,139	\$ 5,303
Grants	1,551	1,803	3,089	1,167
Donations and tax credits	74	70	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	3,256	3,189	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

McNeal ESD—page 2

Classroom dollar percentage

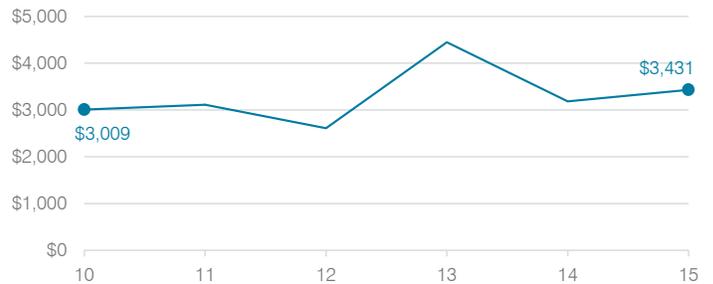
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	76.6	68.7	60.1	49.9	49.2	47.7	54.0	51.8	48.3	44.3	46.9	45.6	45.7	45.1	43.4

OPERATIONAL TRENDS Fiscal years as indicated

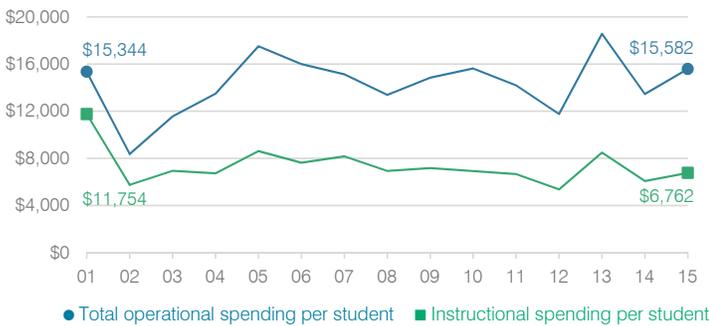
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 44.3 to 43.4 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Instruction support increased substantially and administration and plant operations increased.

Administrative cost per student



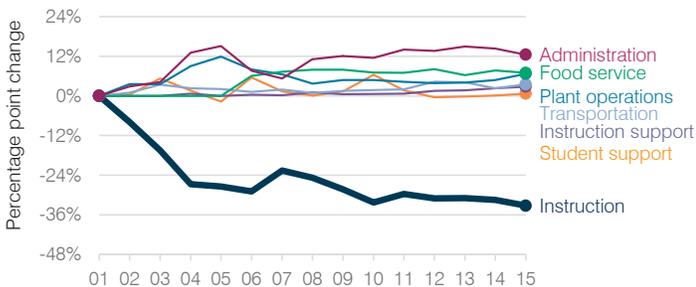
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



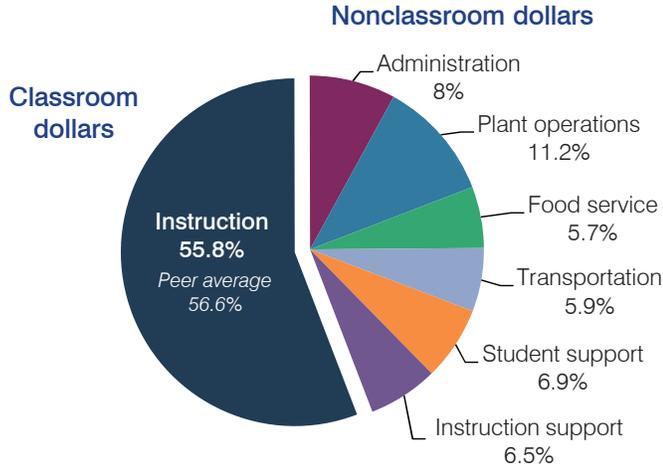
Mesa Unified School District

Maricopa County
 Efficiency peer groups 1 and T-5, Achievement peer group 3
 Legislative district(s): 16, 17, 18, 23, 25, and 26

District size, location: Very large, City
 Students attending: 60,374
 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	\$637	\$641	\$780
	Students per administrative position	70	81	67
Plant operations	Cost per square foot	\$6.46	\$5.93	\$6.09
	Square footage per student	138	144	153
Food service	Cost per meal equivalent	\$2.87	\$2.75	\$2.79
Transportation	Cost per mile	\$4.25	\$3.48	\$3.66
	Cost per rider	\$1,621	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

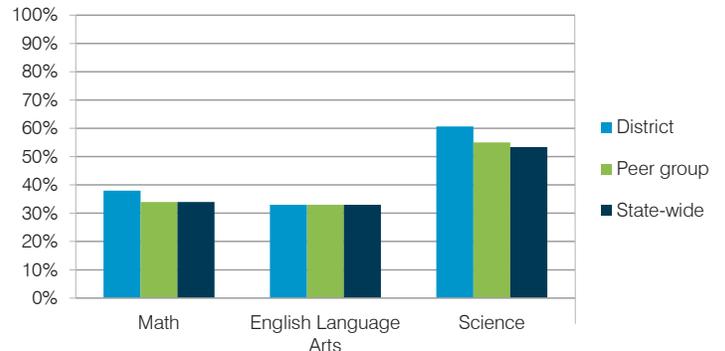
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,572	\$ 4,443	\$ 4,107	\$ 4,105
Administration	634	637	641	780
Plant operations	860	892	853	930
Food service	427	455	333	417
Transportation	472	467	343	371
Student support	524	550	618	613
Instruction support	521	519	367	442
Total operational	\$ 8,010	\$ 7,963	\$ 7,262	\$ 7,658
Land and buildings	\$ 705	\$ 601	\$ 551	\$ 641
Equipment	347	315	316	383
Interest	129	160	266	225
Other	213	119	184	150
Total nonoperational	\$ 1,394	\$ 1,195	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 9,404	\$ 9,158	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	76%	81%	76%
Poverty rate (2014)	24%	22%	23%
Students per teacher	19.1	18.8	18.6
Average teacher salary	\$54,658	\$44,582	\$46,008
Average years of teacher experience	13.9	11.7	11.0
Percentage of teachers in first 3 years	16%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,118	\$ 1,225	\$ 839	\$ 1,299
State	3,903	3,912	3,183	3,517
Local	3,496	3,670	4,941	4,248
Total revenues per pupil	\$ 8,517	\$ 8,807	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,611	\$ 5,379	\$ 5,221	\$ 5,303
Grants	1,135	1,246	854	1,167
Donations and tax credits	64	60	83	78
Select revenues from less common sources				
Desegregation	\$ 145	\$ 145	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	4	5	2 of 10	
Voter-approved levy increases	1,085	1,142	10 of 10	

Mesa USD—page 2

Classroom dollar percentage

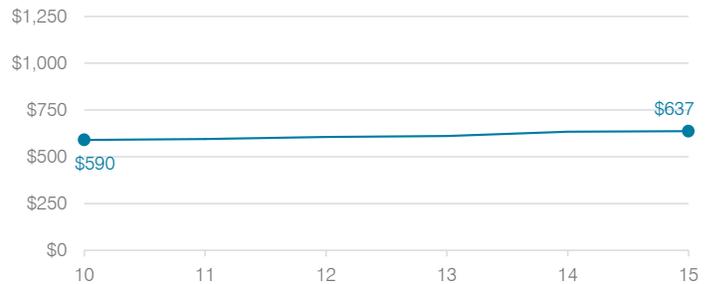
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	61.9	62.7	63.0	63.1	63.3	62.7	62.1	61.4	59.8	59.3	57.6	57.3	56.3	57.1	55.8

OPERATIONAL TRENDS Fiscal years as indicated

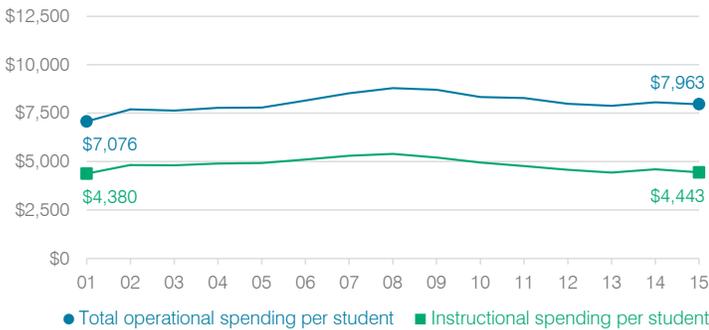
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.3 to 55.8 percent. As a percentage of total operational spending, student support increased and food service and transportation increased slightly. Other nonclassroom areas remained fairly stable.

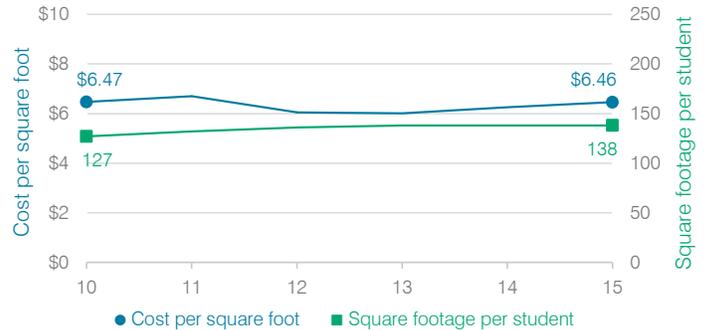
Administrative cost per student



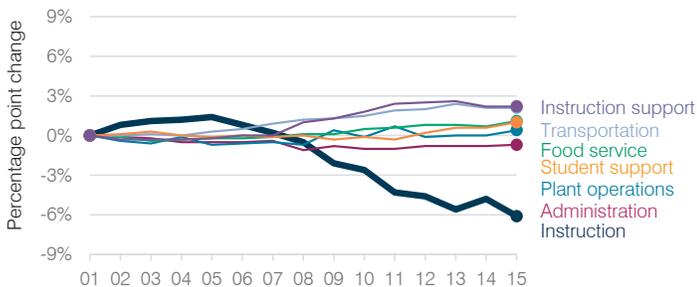
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



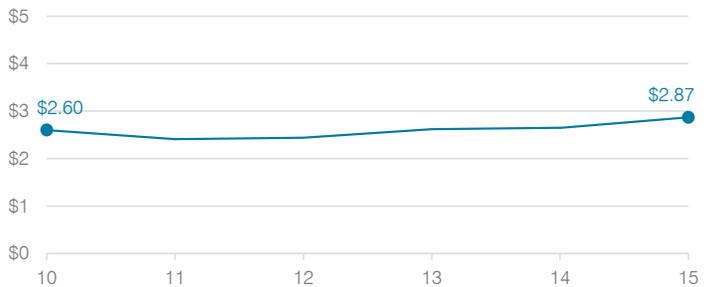
Plant cost per square foot and square footage per student



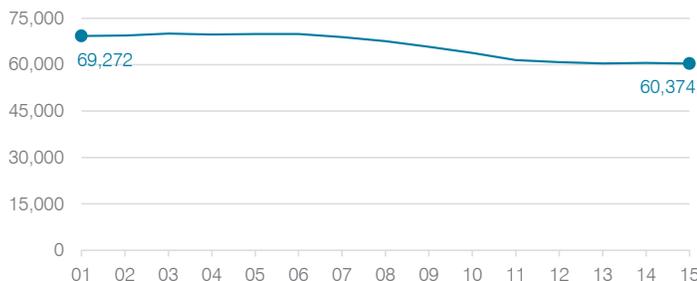
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



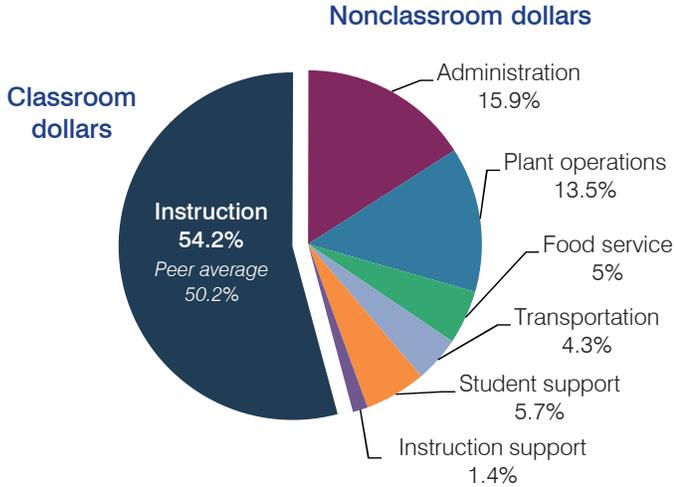
Miami Unified School District

Gila County
 Efficiency peer groups 5 and T-7, Achievement peer group 7
 Legislative district(s): 8

District size, location: Medium, Rural
 Students attending: 1,082
 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	\$1,139	\$1,075	\$780
	Students per administrative position	60	58	67
Plant operations	Cost per square foot	\$4.31	\$4.90	\$6.09
	Square footage per student	226	258	153
Food service	Cost per meal equivalent	\$3.39	\$3.39	\$2.79
Transportation	Cost per mile	\$4.04	\$3.34	\$3.66
	Cost per rider	\$872	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

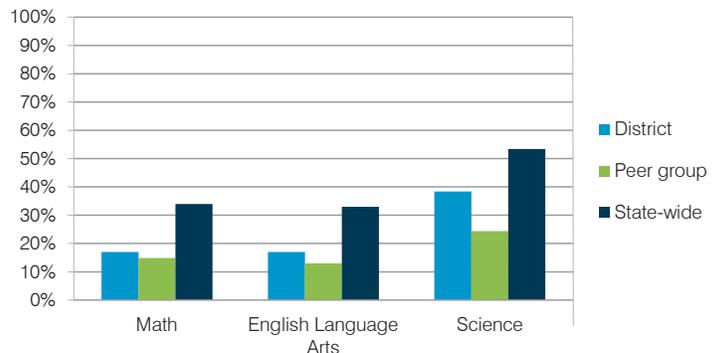
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,111	\$ 3,894	\$ 4,428	\$ 4,105
Administration	1,077	1,139	1,075	780
Plant operations	1,093	972	1,203	930
Food service	343	355	428	417
Transportation	327	310	498	371
Student support	411	410	623	613
Instruction support	62	102	353	442
Total operational	\$ 7,424	\$ 7,182	\$ 8,608	\$ 7,658
Land and buildings	\$ 60	\$ 148	\$ 504	\$ 641
Equipment	246	302	492	383
Interest	25	34	248	225
Other	6	0	57	150
Total nonoperational	\$ 337	\$ 484	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 7,761	\$ 7,666	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2014)	85%	72%	76%
Poverty rate (2014)	44%	41%	23%
Students per teacher	17.8	15.8	18.6
Average teacher salary	\$40,390	\$45,502	\$46,008
Average years of teacher experience	16.4	12.7	11.0
Percentage of teachers in first 3 years	5%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,354	\$ 1,363	\$ 3,790	\$ 1,299
State	3,268	3,509	3,700	3,517
Local	2,971	3,234	4,105	4,248
Total revenues per pupil	\$ 7,593	\$ 8,106	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,411	\$ 5,195	\$ 5,693	\$ 5,303
Grants	1,361	1,526	1,675	1,167
Donations and tax credits	65	242	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	342	505	19 of 29	

Miami USD—page 2

Classroom dollar percentage

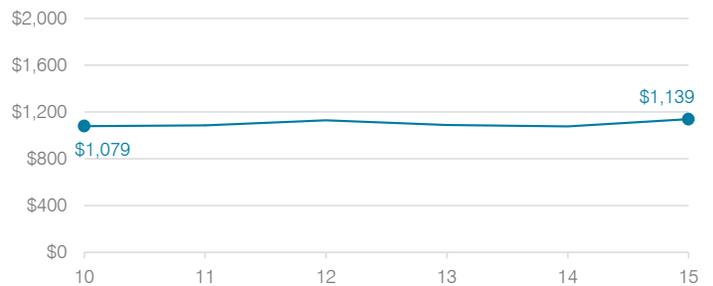
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.0	54.7	52.1	56.1	57.7	55.1	53.5	55.7	55.1	54.3	55.4	53.5	54.8	55.4	54.2

OPERATIONAL TRENDS Fiscal years as indicated

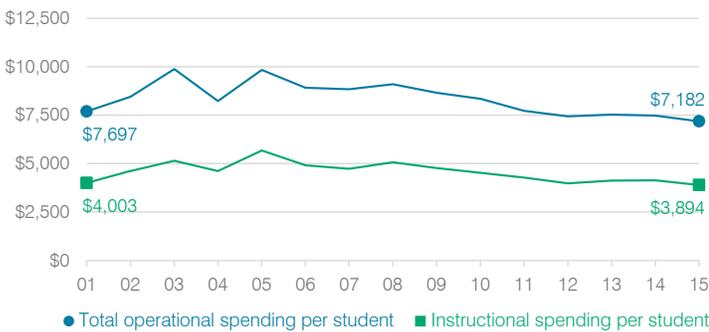
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 14 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 55.4 to a low of 53.5 percent. Overall, as a percentage of total operational spending, administration increased and transportation increased slightly, while plant operations decreased and instruction support decreased slightly.

Administrative cost per student



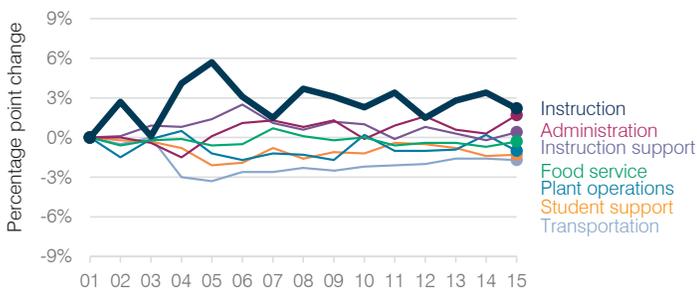
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



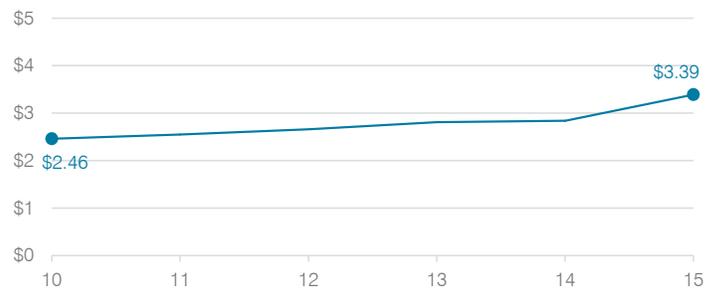
Plant cost per square foot and square footage per student



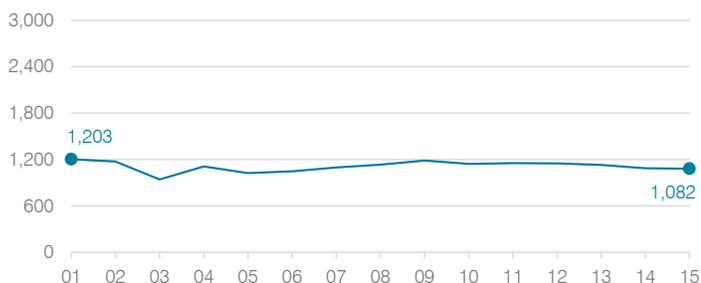
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mingus Union High School District

Yavapai County

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

Legislative district(s): 1 and 6

District size, location:

Medium, Town

Students attending:

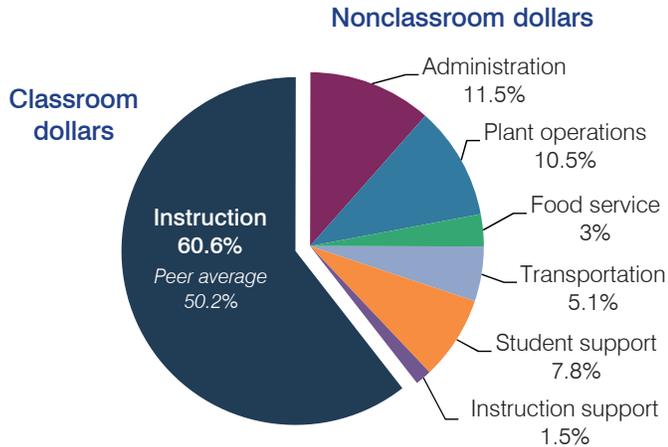
1,181

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	\$843	\$1,075	\$780
	Students per administrative position	72	58	67
Plant operations	Cost per square foot	\$4.56	\$4.90	\$6.09
	Square footage per student	168	258	153
Food service	Cost per meal equivalent	\$3.59	\$3.39	\$2.79
Transportation	Cost per mile	\$3.26	\$3.69	\$3.66
	Cost per rider	\$680	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

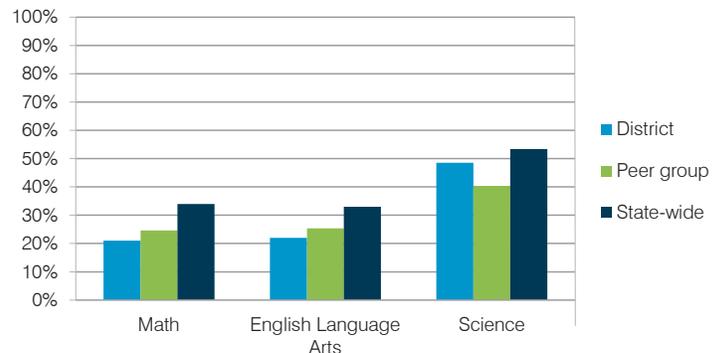
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,270	\$ 4,428	\$ 4,428	\$ 4,105
Administration	718	843	1,075	780
Plant operations	839	767	1,203	930
Food service	180	218	428	417
Transportation	372	374	498	371
Student support	587	574	623	613
Instruction support	139	107	353	442
Total operational	\$ 7,105	\$ 7,311	\$ 8,608	\$ 7,658
Land and buildings	\$ 52	\$ 124	\$ 504	\$ 641
Equipment	349	355	492	383
Interest	401	413	248	225
Other	41	84	57	150
Total nonoperational	\$ 843	\$ 976	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 7,948	\$ 8,287	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2014)	79%	84%	76%
Poverty rate (2014)	17%	19%	23%
Students per teacher	21.1	17.3	18.6
Average teacher salary	\$41,480	\$38,024	\$46,008
Average years of teacher experience	10.1	9.6	11.0
Percentage of teachers in first 3 years	29%	21%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Mixed election results
Operating reserve percentage (max. 4%), trend	0.8%, Decreasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 583	\$ 640	\$ 3,790	\$ 1,299
State	1,672	1,927	3,700	3,517
Local	6,411	6,378	4,105	4,248
Total revenues per pupil	\$ 8,666	\$ 8,945	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,309	\$ 5,180	\$ 5,693	\$ 5,303
Grants	808	832	1,675	1,167
Donations and tax credits	57	119	140	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	1,606	1,656	19 of 29	

Mingus UHSD—page 2

Classroom dollar percentage

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

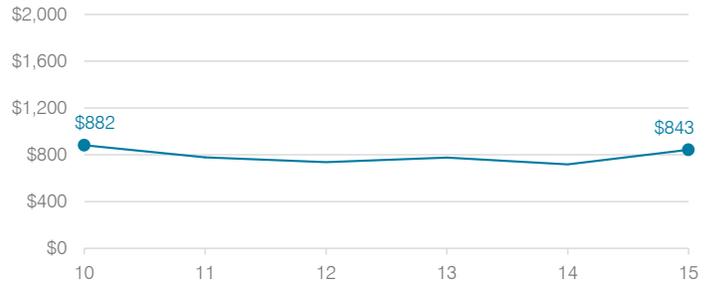
OPERATIONAL TRENDS

Fiscal years as indicated

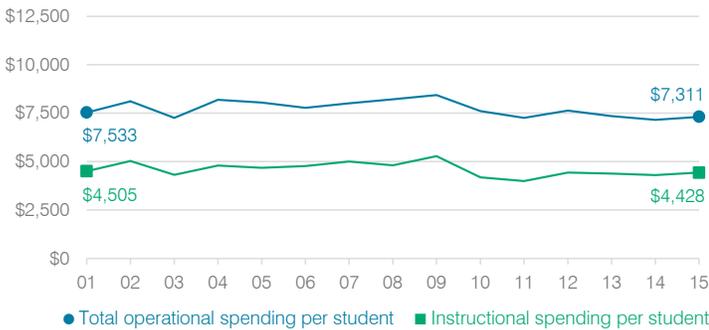
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 55.1 to 60.6 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and administration, student support, and instruction support decreased, while food service increased substantially.

Administrative cost per student



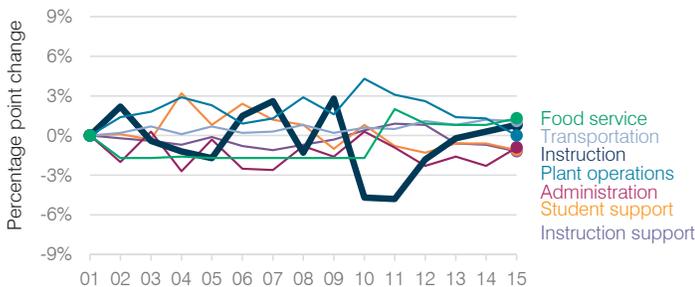
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



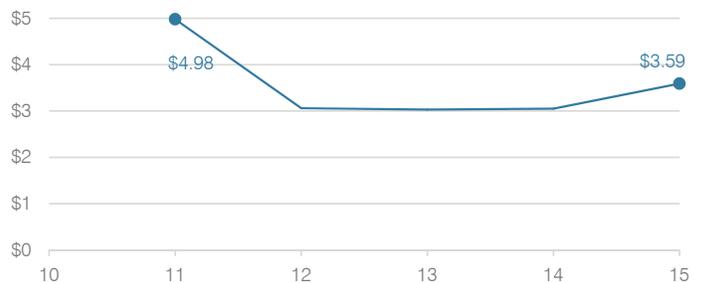
Plant cost per square foot and square footage per student



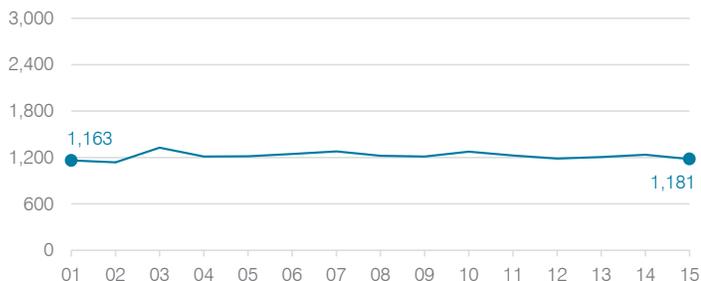
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mobile Elementary School District

Maricopa County

District size, location:

Very small, Rural

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

Students attending:

12

Legislative district(s): 4

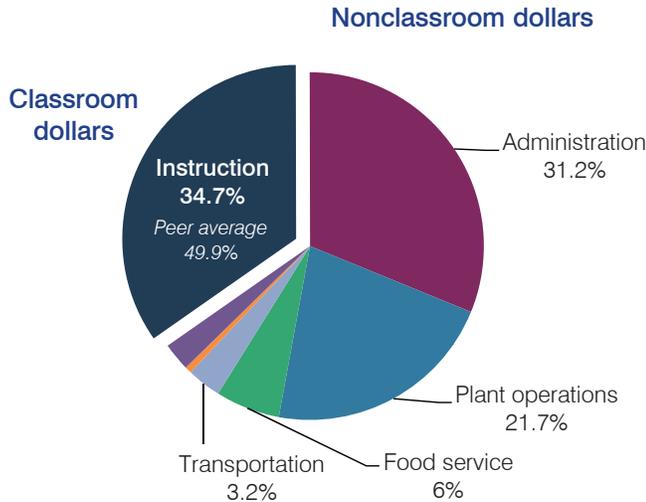
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$18,341	\$3,013	\$780
	Students per administrative position	7	29	67
Plant operations	Cost per square foot	\$6.70	\$6.80	\$6.09
	Square footage per student	1,903	370	153
Food service	Cost per meal equivalent	\$15.75	\$5.66	\$2.79
Transportation	Cost per mile	\$2.43	\$1.55	\$3.66
	Cost per rider	\$1,620	\$1,620	\$1,071

Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 12,014	\$ 20,389	\$ 8,258	\$ 4,105
Administration	11,845	18,341	3,013	780
Plant operations	6,900	12,748	2,390	930
Food service	2,543	3,568	967	417
Transportation	958	1,887	1,127	371
Student support	160	350	664	613
Instruction support	1,153	1,554	572	442
Total operational	\$ 35,573	\$ 58,837	\$ 16,991	\$ 7,658
Land and buildings	\$ 406	\$ 8,760	\$ 961	\$ 641
Equipment	116	4,739	582	383
Interest	0	47	40	225
Other	1,948	1,653	90	150
Total nonoperational	\$ 2,470	\$ 15,199	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 38,043	\$ 74,036	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	8%	11%	23%
Students per teacher	4.0	11.9	18.6
Average teacher salary	\$46,195	\$44,450	\$46,008
Average years of teacher experience	6.8	12.8	11.0
Percentage of teachers in first 3 years	53%	12%	20%

Students who met state standards

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	0.3%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 172	\$ 1,265	\$ 2,858	\$ 1,299
State	2,441	3,259	4,521	3,517
Local	34,358	58,034	13,591	4,248
Total revenues per pupil	\$36,971	\$62,558	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,584	\$ 15,495	\$ 9,139	\$ 5,303
Grants	832	2,688	3,089	1,167
Donations and tax credits	306	257	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	17,871	35,831	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Mobile ESD—page 2

Classroom dollar percentage

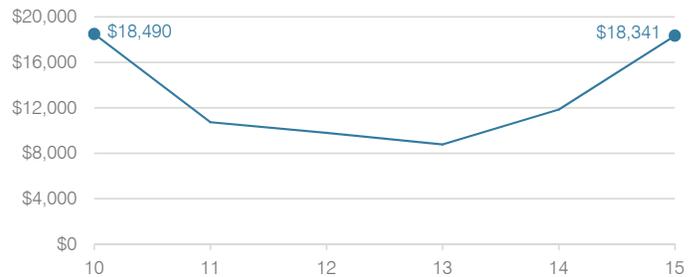
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	31.8	33.6	37.3	34.9	34.2	28.6	26.9	31.3	39.6	33.6	36.0	30.3	38.1	33.8	34.7

OPERATIONAL TRENDS Fiscal years as indicated

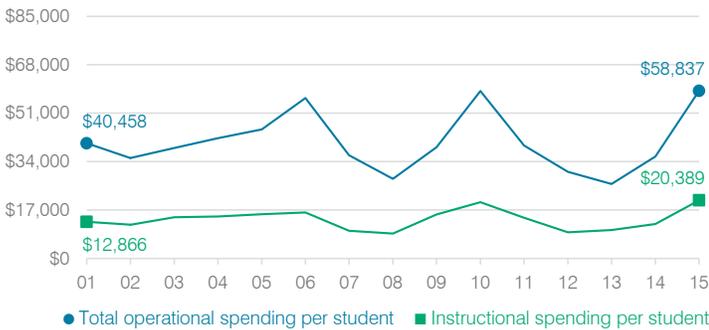
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels. The percentage of dollars spent in the classroom varied year to year, increasing overall from 33.6 to 34.7 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration decreased substantially, while instruction support increased.

Administrative cost per student



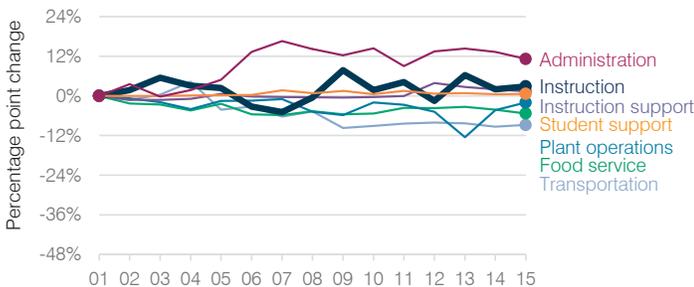
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



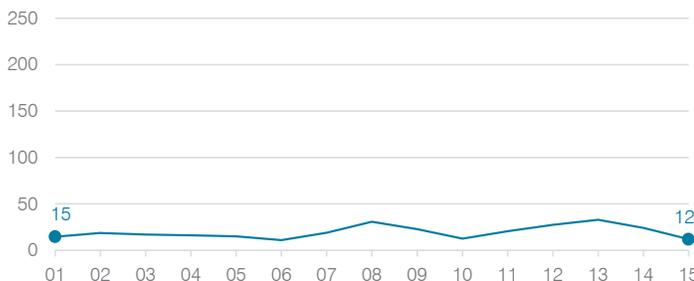
Changes in operational spending percentages



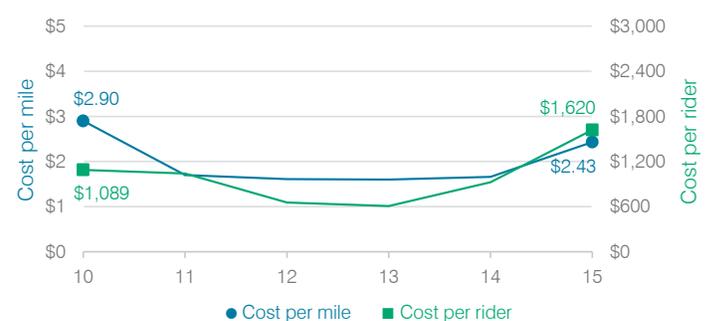
Food service cost per meal



Students attending



Transportation costs per mile and per rider



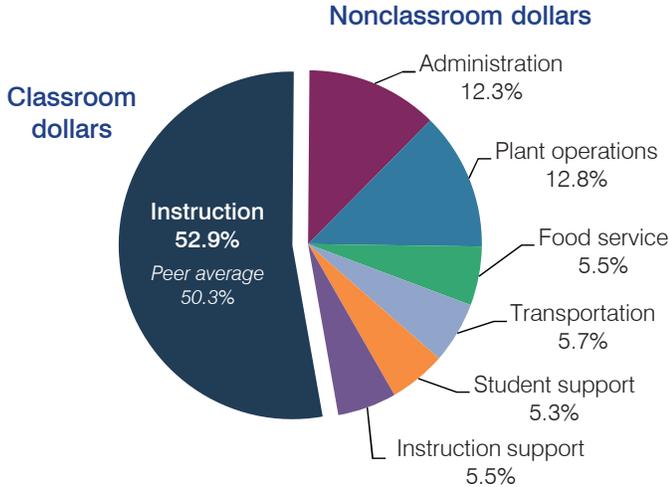
Mohave Valley Elementary School District

Mohave County
 Efficiency peer groups 9 and T-6, Achievement peer group 18
 Legislative district(s): 5

District size, location: Medium, Rural
 Students attending: 1,341
 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	\$944	\$1,036	\$780
	Students per administrative position	76	59	67
Plant operations	Cost per square foot	\$5.99	\$6.51	\$6.09
	Square footage per student	164	143	153
Food service	Cost per meal equivalent	\$2.29	\$2.81	\$2.79
Transportation	Cost per mile	\$3.23	\$3.69	\$3.66
	Cost per rider	\$615	\$535	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

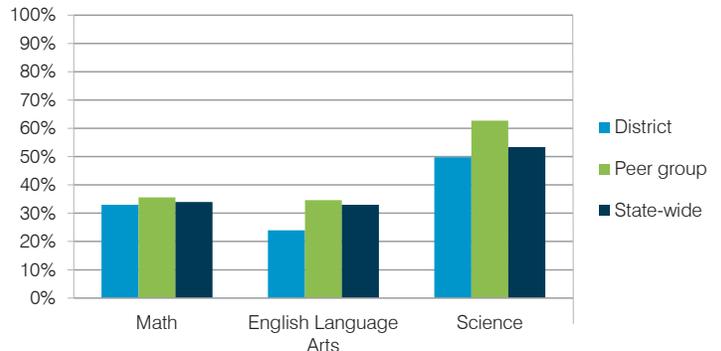
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,661	\$ 4,061	\$ 4,035	\$ 4,105
Administration	805	944	1,036	780
Plant operations	950	983	919	930
Food service	421	424	586	417
Transportation	411	438	505	371
Student support	444	407	482	613
Instruction support	391	418	501	442
Total operational	\$ 7,083	\$ 7,675	\$ 8,064	\$ 7,658
Land and buildings	\$ 126	\$ 116	\$ 300	\$ 641
Equipment	367	527	423	383
Interest	73	51	86	225
Other	0	0	113	150
Total nonoperational	\$ 566	\$ 694	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,649	\$ 8,369	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	26%	25%	23%
Students per teacher	20.3	12.5	18.6
Average teacher salary	\$47,764	\$46,197	\$46,008
Average years of teacher experience	7.4	11.8	11.0
Percentage of teachers in first 3 years	33%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,111	\$ 1,138	\$ 1,856	\$ 1,299
State	3,323	3,055	4,465	3,517
Local	4,362	4,654	2,510	4,248
Total revenues per pupil	\$ 8,796	\$ 8,847	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,036	\$ 5,699	\$ 5,536	\$ 5,303
Grants	1,277	1,385	2,013	1,167
Donations and tax credits	6	7	65	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	78	98	3 of 10	
Voter-approved levy increases	768	880	8 of 10	

Mohave Valley ESD—page 2

Classroom dollar percentage

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

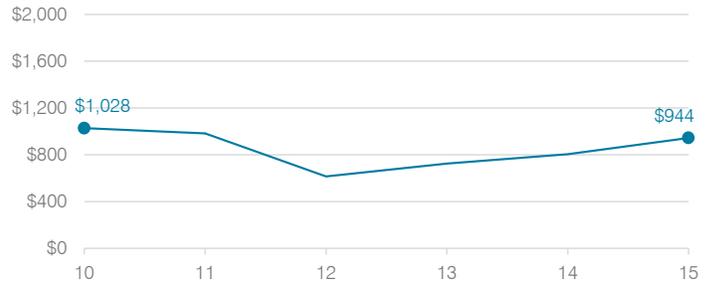
OPERATIONAL TRENDS

Fiscal years as indicated

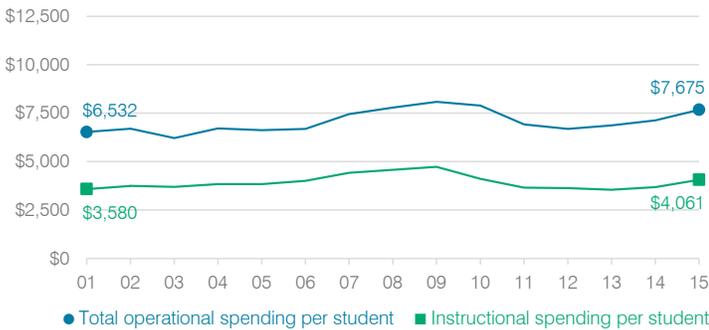
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52 to 52.9 percent. Overall, as a percentage of total operational spending, administration decreased, while plant operations, transportation, and instruction support increased slightly.

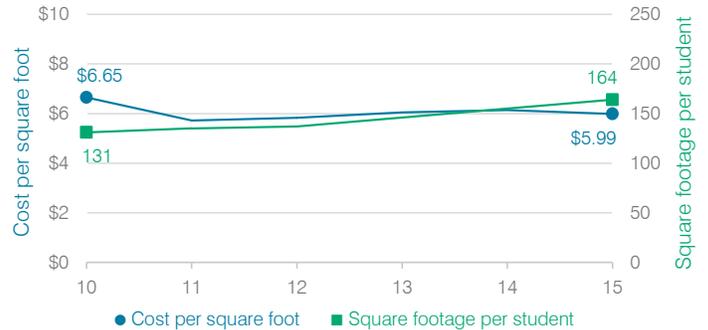
Administrative cost per student



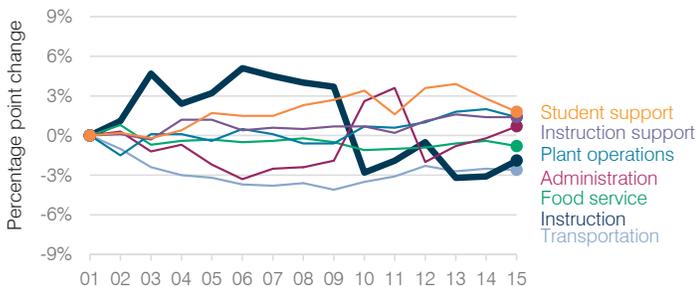
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



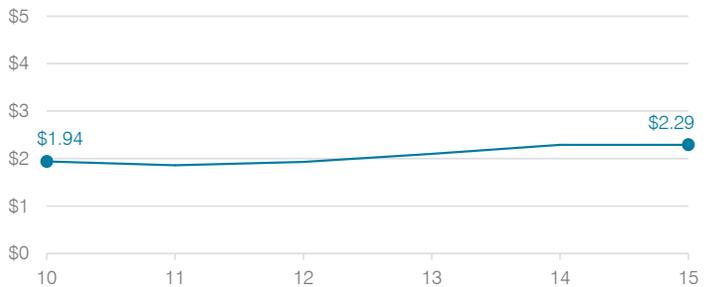
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mohawk Valley Elementary School District

Yuma County

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

Legislative district(s): 4 and 13

District size, location:

Very small, Rural

Students attending:

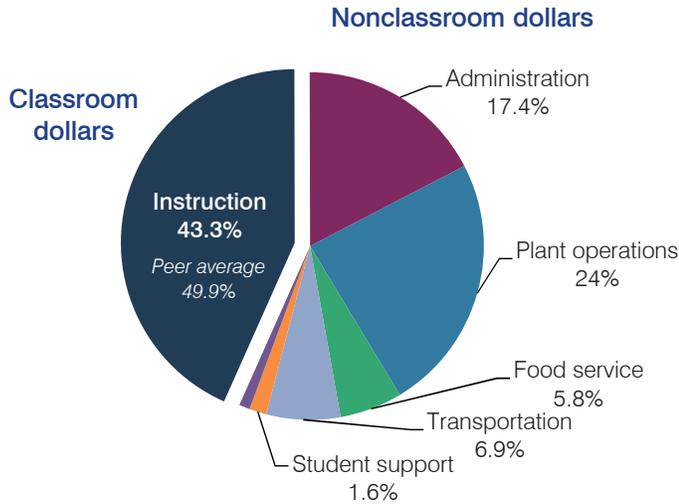
137

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	\$1,889	\$3,013	\$780
	Students per administrative position	46	29	67
Plant operations	Cost per square foot	\$7.48	\$6.80	\$6.09
	Square footage per student	348	370	153
Food service	Cost per meal equivalent	\$3.20	\$5.66	\$2.79
Transportation	Cost per mile	\$2.07	\$1.55	\$3.66
	Cost per rider	\$913	\$1,620	\$1,071

Per pupil spending

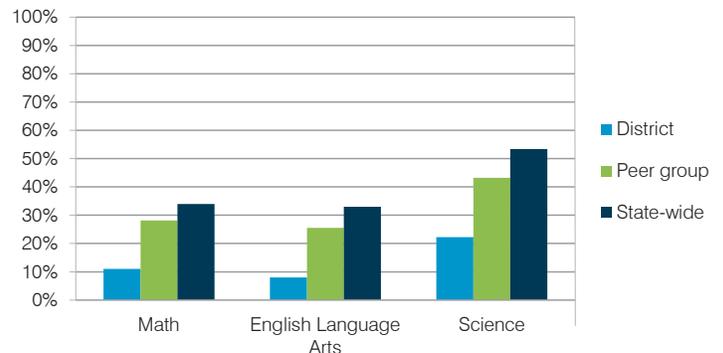
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,898	\$ 4,712	\$ 8,258	\$ 4,105
Administration	2,122	1,889	3,013	780
Plant operations	1,975	2,605	2,390	930
Food service	649	636	967	417
Transportation	691	745	1,127	371
Student support	80	175	664	613
Instruction support	71	109	572	442
Total operational	\$ 9,486	\$ 10,871	\$ 16,991	\$ 7,658
Land and buildings	\$ 454	\$ 3,192	\$ 961	\$ 641
Equipment	103	373	582	383
Interest	205	147	40	225
Other	4	3	90	150
Total nonoperational	\$ 766	\$ 3,715	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 10,252	\$ 14,586	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	31%	31%	23%
Students per teacher	16.7	12.9	18.6
Average teacher salary	\$39,817	\$43,855	\$46,008
Average years of teacher experience	20.3	12.6	11.0
Percentage of teachers in first 3 years	13%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	1.8%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,618	\$ 2,022	\$ 2,858	\$ 1,299
State	4,943	8,284	4,521	3,517
Local	4,984	4,894	13,591	4,248
Total revenues per pupil	\$11,545	\$15,200	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,110	\$ 7,312	\$ 9,139	\$ 5,303
Grants	1,857	5,302	3,089	1,167
Donations and tax credits	54	41	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	1,210	1,380	7 of 53	

Mohawk Valley ESD—page 2

Classroom dollar percentage

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

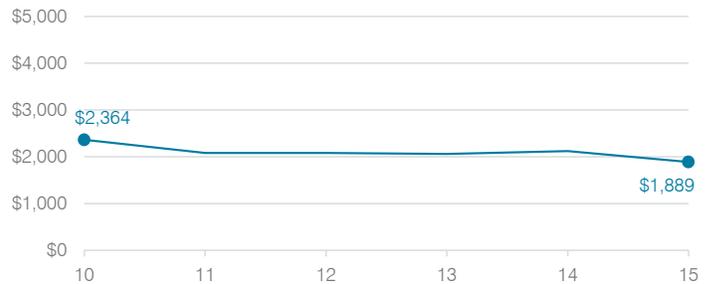
OPERATIONAL TRENDS

Fiscal years as indicated

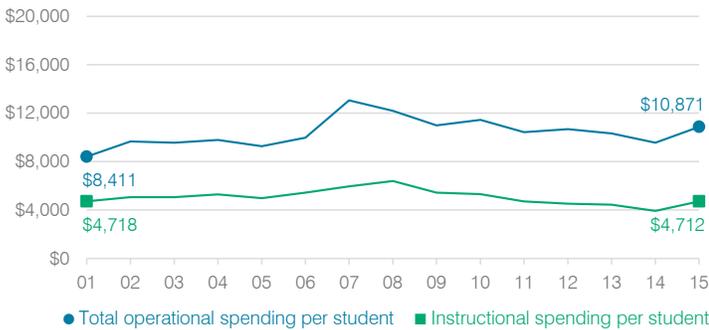
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.5 to 43.3 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations increased substantially, while administration decreased substantially.

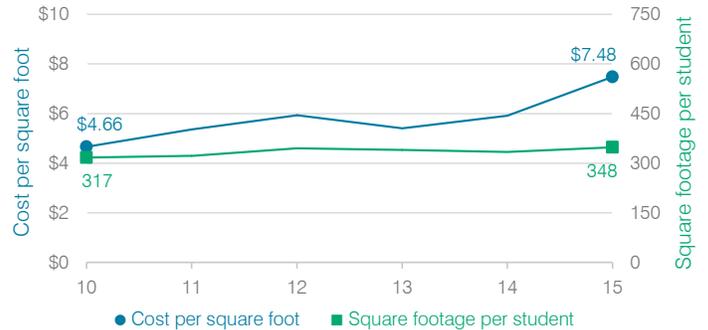
Administrative cost per student



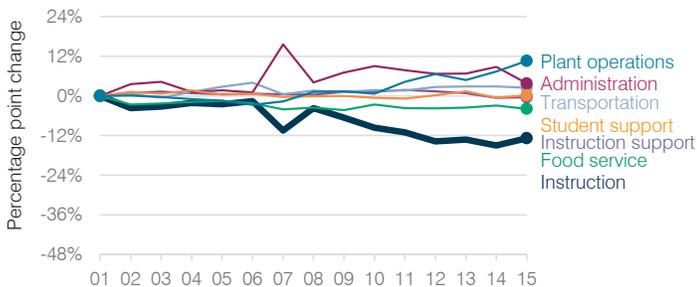
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



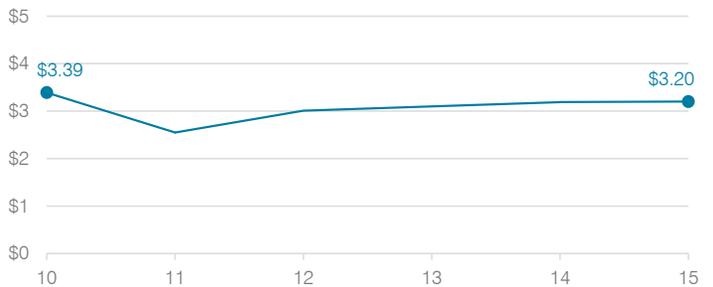
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



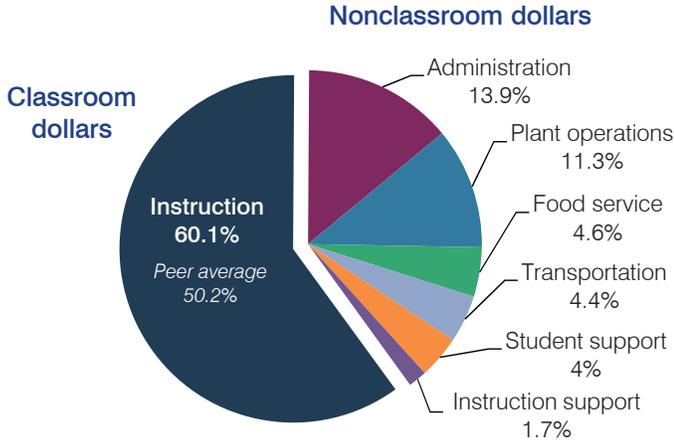
Morenci Unified School District

Greenlee County
 Efficiency peer groups 5 and T-7, Achievement peer group 4
 Legislative district(s): 14

District size, location: Medium, Town
 Students attending: 1,453
 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	\$1,082	\$1,075	\$780
	Students per administrative position	66	58	67
Plant operations	Cost per square foot	\$3.87	\$4.90	\$6.09
	Square footage per student	226	258	153
Food service	Cost per meal equivalent	\$3.90	\$3.39	\$2.79
Transportation	Cost per mile	\$4.64	\$3.34	\$3.66
	Cost per rider	\$911	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

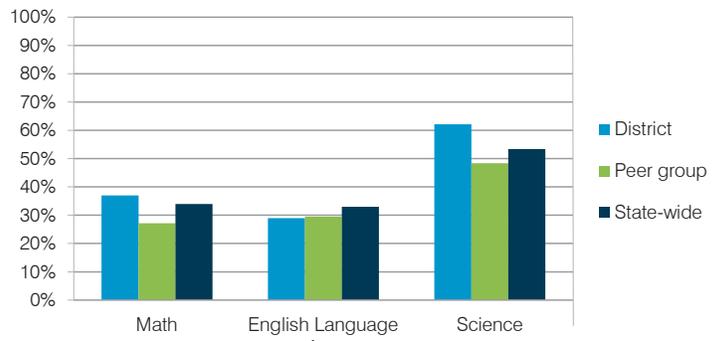
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,757	\$ 4,668	\$ 4,428	\$ 4,105
Administration	1,119	1,082	1,075	780
Plant operations	771	876	1,203	930
Food service	375	358	428	417
Transportation	373	340	498	371
Student support	254	311	623	613
Instruction support	189	131	353	442
Total operational	\$ 7,838	\$ 7,766	\$ 8,608	\$ 7,658
Land and buildings	\$ 29	\$ 43	\$ 504	\$ 641
Equipment	210	253	492	383
Interest	0	5	248	225
Other	410	339	57	150
Total nonoperational	\$ 649	\$ 640	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 8,487	\$ 8,406	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	90%	88%	76%
Poverty rate (2014)	7%	16%	23%
Students per teacher	19.4	16.1	18.6
Average teacher salary	\$53,271	\$42,544	\$46,008
Average years of teacher experience	11.3	10.5	11.0
Percentage of teachers in first 3 years	8%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	0.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 286	\$ 515	\$ 3,790	\$ 1,299
State	430	359	3,700	3,517
Local	7,774	7,213	4,105	4,248
Total revenues per pupil	\$ 8,490	\$ 8,087	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,416	\$ 4,890	\$ 5,693	\$ 5,303
Grants	289	522	1,675	1,167
Donations and tax credits	1,441	1,264	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	634	584	19 of 29	

Morenci USD—page 2

Classroom dollar percentage

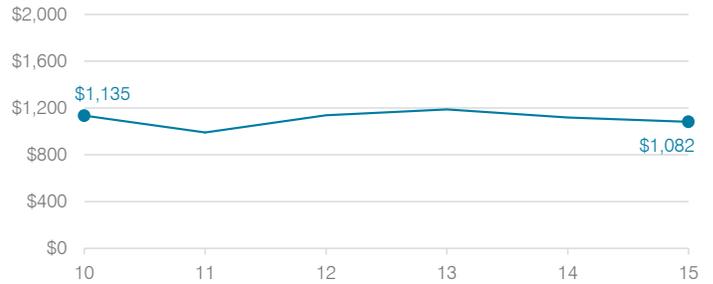
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.9	57.9	58.0	56.8	58.3	56.3	56.9	56.5	58.3	57.2	57.7	57.0	59.5	60.7	60.1

OPERATIONAL TRENDS Fiscal years as indicated

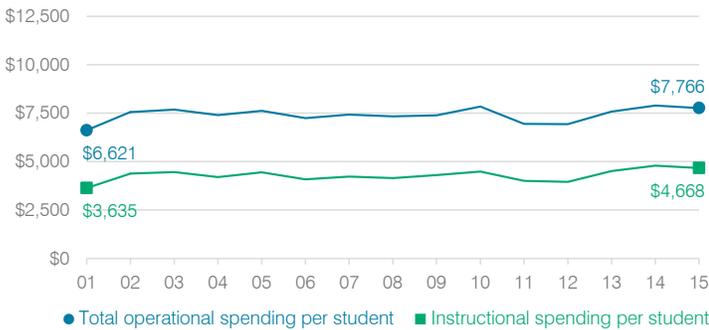
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom increased overall from 57.2 to 60.1 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and administration decreased, while transportation, student support, and instruction support increased.

Administrative cost per student



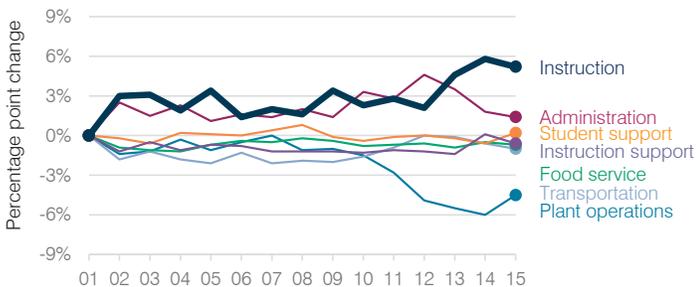
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



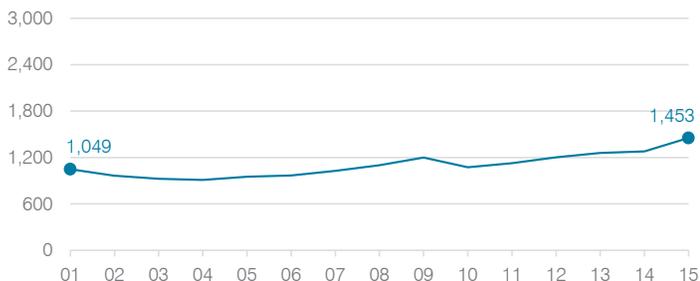
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Morristown Elementary School District

Maricopa County

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

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

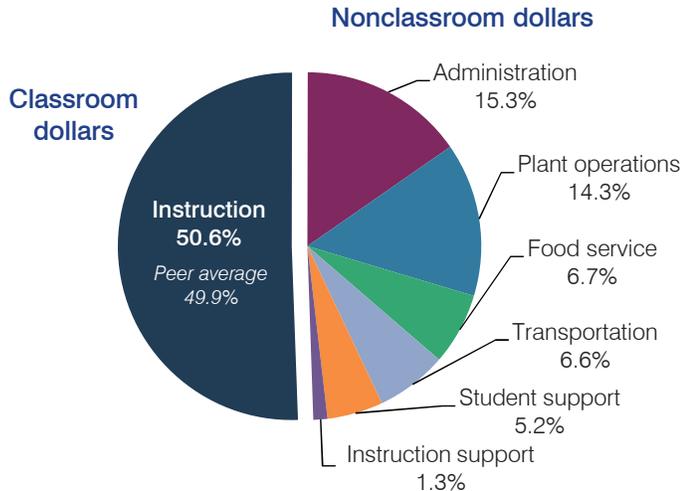
126

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	\$1,737	\$3,013	\$780
	Students per administrative position	63	29	67
Plant operations	Cost per square foot	\$6.11	\$6.80	\$6.09
	Square footage per student	267	370	153
Food service	Cost per meal equivalent	\$2.67	\$5.66	\$2.79
Transportation	Cost per mile	\$0.77	\$1.55	\$3.66
	Cost per rider	\$732	\$1,620	\$1,071

Per pupil spending

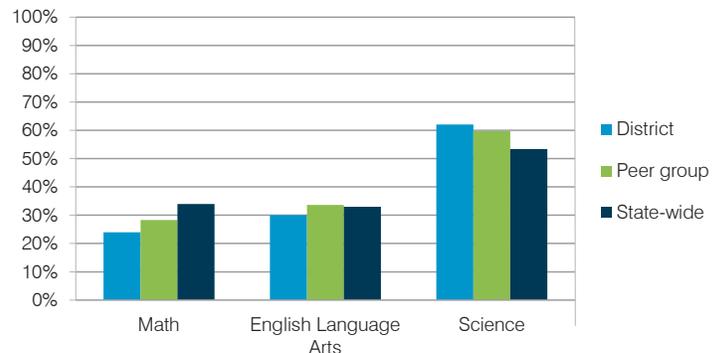
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,770	\$ 5,747	\$ 8,258	\$ 4,105
Administration	1,485	1,737	3,013	780
Plant operations	1,468	1,630	2,390	930
Food service	590	764	967	417
Transportation	837	748	1,127	371
Student support	570	593	664	613
Instruction support	183	143	572	442
Total operational	\$ 10,903	\$ 11,362	\$ 16,991	\$ 7,658
Land and buildings	\$ 748	\$ 34	\$ 961	\$ 641
Equipment	68	135	582	383
Interest	0	0	40	225
Other	0	8	90	150
Total nonoperational	\$ 816	\$ 177	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 11,719	\$ 11,539	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	13%	11%	23%
Students per teacher	12.6	11.9	18.6
Average teacher salary	\$45,191	\$44,450	\$46,008
Average years of teacher experience	17.1	12.8	11.0
Percentage of teachers in first 3 years	0%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

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 (max. 4%), trend	2.7%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,464	\$ 1,276	\$ 2,858	\$ 1,299
State	6,038	4,280	4,521	3,517
Local	4,400	3,882	13,591	4,248
Total revenues per pupil	\$11,902	\$ 9,438	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,676	\$ 6,046	\$ 9,139	\$ 5,303
Grants	2,170	1,496	3,089	1,167
Donations and tax credits	191	222	159	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	714	731	7 of 53	

Morristown ESD—page 2

Classroom dollar percentage

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

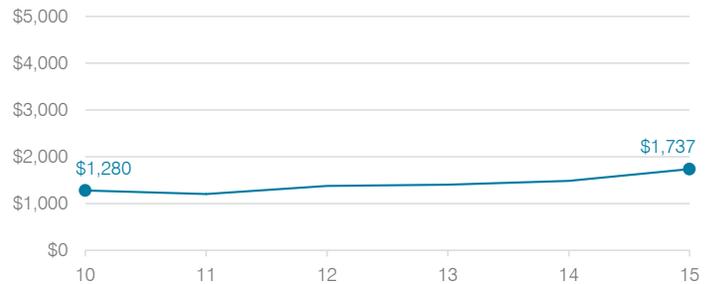
OPERATIONAL TRENDS

Fiscal years as indicated

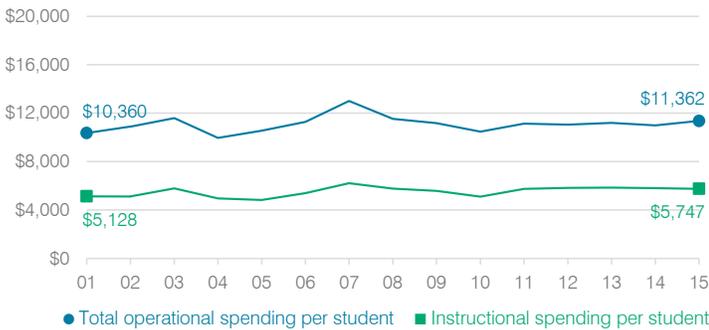
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 48.6 to 50.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations and food service decreased and instruction support decreased slightly.

Administrative cost per student



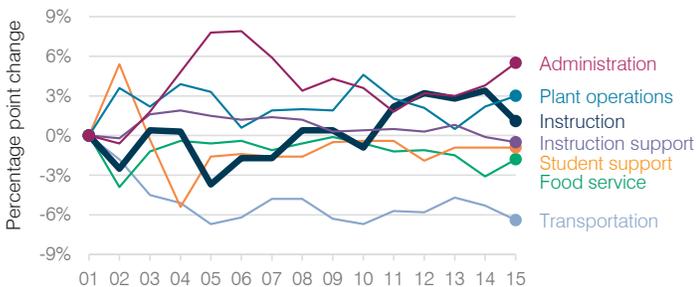
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



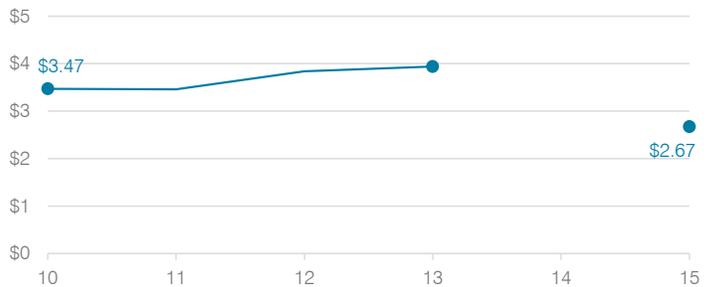
Plant cost per square foot and square footage per student



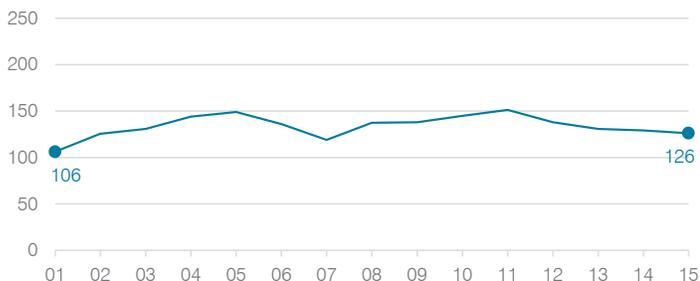
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Murphy Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 15

Legislative district(s): 19 and 27

District size, location:

Medium, City

Students attending:

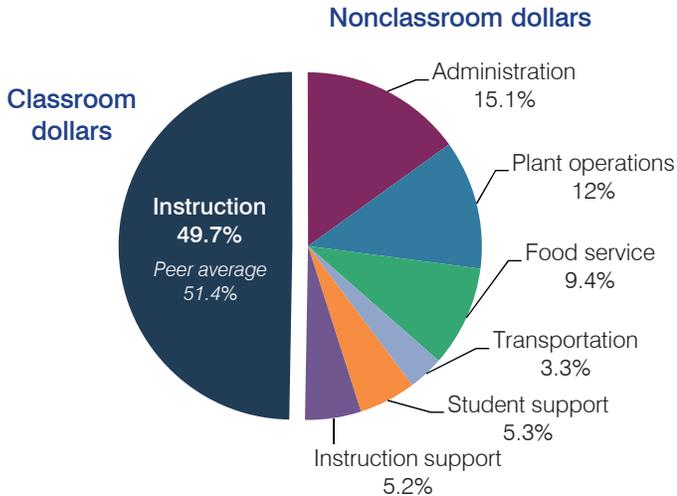
1,886

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	\$1,366	\$918	\$780
	Students per administrative position	47	70	67
Plant operations	Cost per square foot	\$6.75	\$6.18	\$6.09
	Square footage per student	162	140	153
Food service	Cost per meal equivalent	\$3.02	\$2.61	\$2.79
Transportation	Cost per mile	\$9.34	\$6.37	\$3.66
	Cost per rider	\$1,032	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

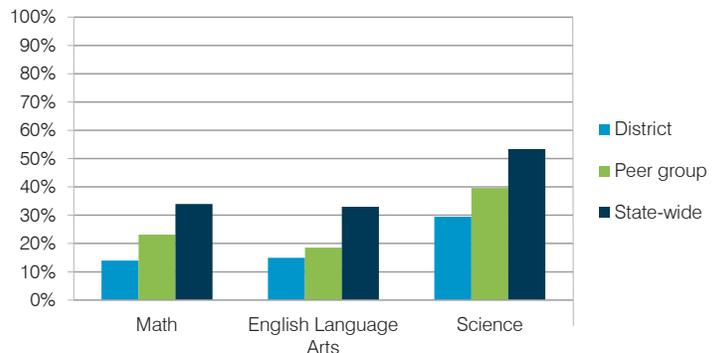
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,404	\$ 4,506	\$ 3,933	\$ 4,105
Administration	1,364	1,366	918	780
Plant operations	1,168	1,092	851	930
Food service	725	855	592	417
Transportation	267	305	295	371
Student support	526	477	564	613
Instruction support	719	471	484	442
Total operational	\$ 9,173	\$ 9,072	\$ 7,637	\$ 7,658
Land and buildings	\$ 782	\$ 519	\$ 1,094	\$ 641
Equipment	303	416	412	383
Interest	343	320	239	225
Other	110	38	136	150
Total nonoperational	\$ 1,538	\$ 1,293	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 10,711	\$ 10,365	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	50%	50%	23%
Students per teacher	19.1	18.5	18.6
Average teacher salary	\$47,561	\$49,020	\$46,008
Average years of teacher experience	8.8	9.0	11.0
Percentage of teachers in first 3 years	41%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,978	\$ 2,864	\$ 1,698	\$ 1,299
State	3,982	3,675	3,607	3,517
Local	2,471	2,647	4,048	4,248
Total revenues per pupil	\$ 9,431	\$ 9,186	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,247	\$ 4,712	\$ 4,908	\$ 5,303
Grants	2,890	2,873	1,782	1,167
Donations and tax credits	25	12	46	78
Select revenues from less common sources				
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	1,553	1,495	19 of 19	

Murphy ESD—page 2

Classroom dollar percentage

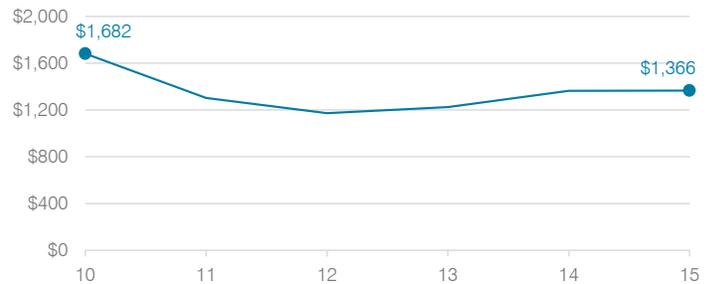
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	47.4	53.3	55.1	54.4	55.7	56.4	51.8	51.0	50.6	48.1	47.7	46.9	47.9	48.0	49.7

OPERATIONAL TRENDS Fiscal years as indicated

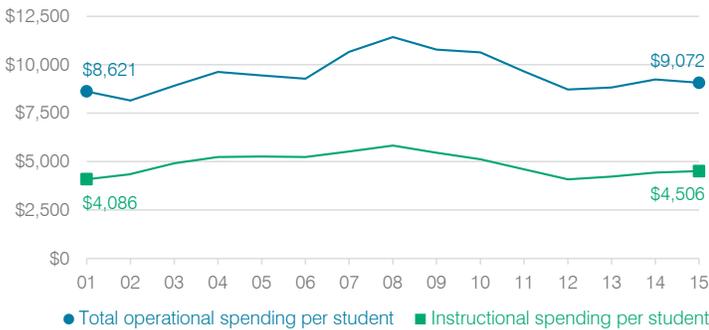
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 48.1 to 49.7 percent. Overall, as a percentage of total operational spending, administration and instruction support decreased substantially and student support decreased slightly, while food service increased substantially.

Administrative cost per student



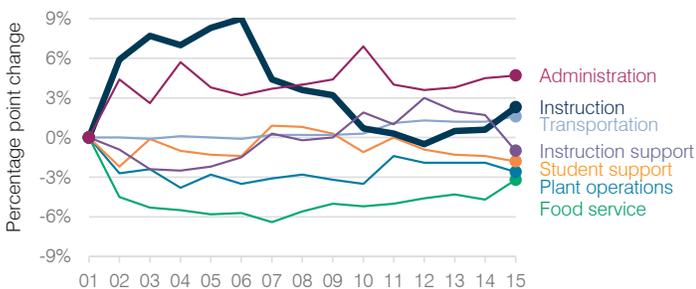
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



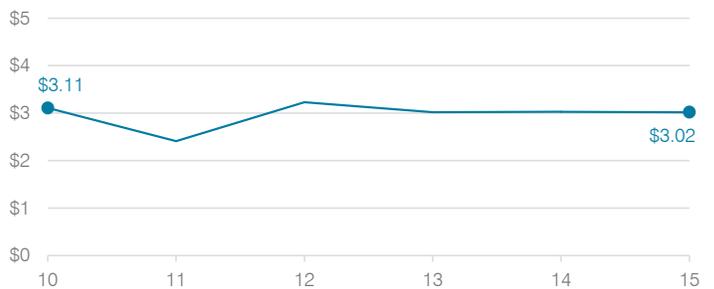
Plant cost per square foot and square footage per student



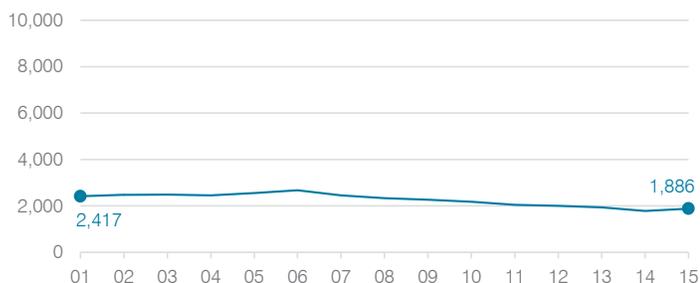
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



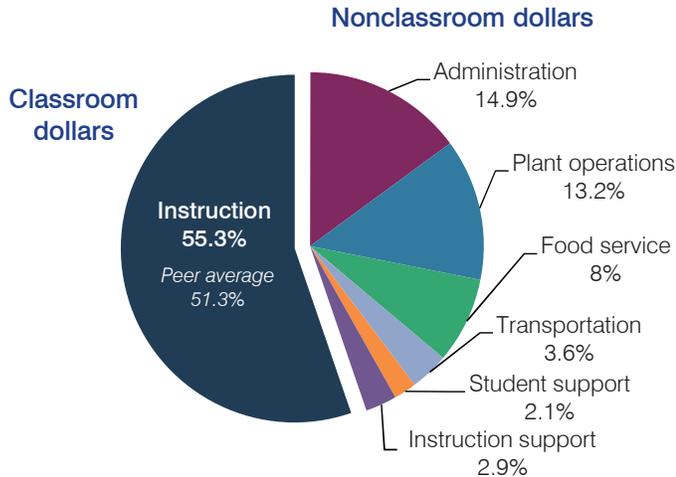
Naco Elementary School District

Cochise County
 Efficiency peer groups 10 and T-7, Achievement peer group 19
 Legislative district(s): 14

District size, location: Small, Rural
 Students attending: 298
 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	\$1,198	\$1,214	\$780
	Students per administrative position	60	57	67
Plant operations	Cost per square foot	\$8.80	\$6.49	\$6.09
	Square footage per student	121	181	153
Food service	Cost per meal equivalent	\$3.73	\$3.15	\$2.79
Transportation	Cost per mile	\$7.48	\$3.34	\$3.66
	Cost per rider	\$1,697	\$768	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

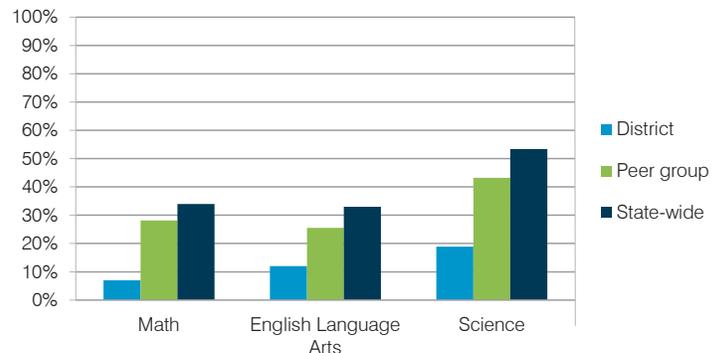
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,612	\$ 4,454	\$ 4,673	\$ 4,105
Administration	1,112	1,198	1,214	780
Plant operations	970	1,064	1,094	930
Food service	635	646	571	417
Transportation	238	285	541	371
Student support	198	170	489	613
Instruction support	235	230	283	442
Total operational	\$ 8,000	\$ 8,047	\$ 8,865	\$ 7,658
Land and buildings	\$ 15	\$ 0	\$ 778	\$ 641
Equipment	92	28	319	383
Interest	0	0	211	225
Other	0	0	53	150
Total nonoperational	\$ 107	\$ 28	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 8,107	\$ 8,075	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	33%	31%	23%
Students per teacher	16.6	12.9	18.6
Average teacher salary	\$37,704	\$43,855	\$46,008
Average years of teacher experience	9.8	12.6	11.0
Percentage of teachers in first 3 years	6%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,549	\$ 1,233	\$ 3,069	\$ 1,299
State	5,318	5,180	3,876	3,517
Local	1,275	1,577	4,375	4,248
Total revenues per pupil	\$ 8,142	\$ 7,990	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,841	\$ 5,801	\$ 6,395	\$ 5,303
Grants	1,549	1,233	2,153	1,167
Donations and tax credits	18	16	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	0	0	8 of 13	

Naco ESD—page 2

Classroom dollar percentage

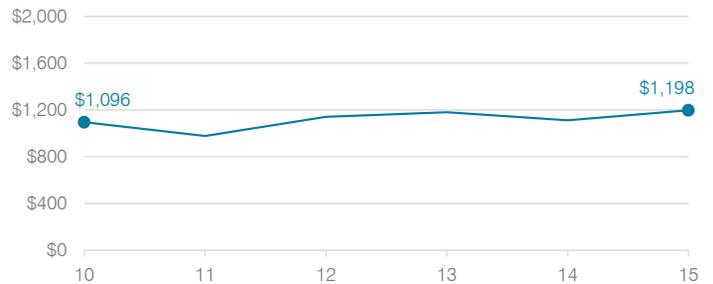
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	64.2	67.3	59.7	62.7	65.3	61.0	63.0	63.1	55.6	59.9	57.2	58.8	58.7	57.6	55.3

OPERATIONAL TRENDS Fiscal years as indicated

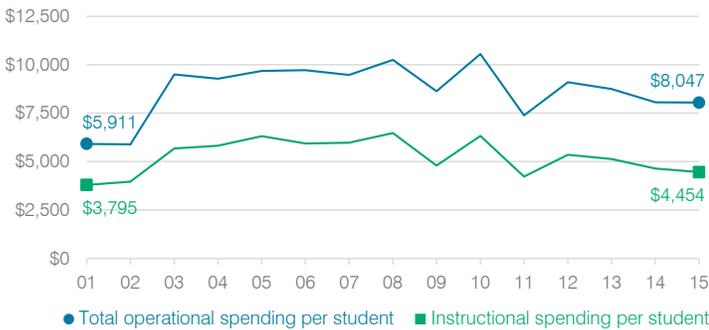
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 24 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.9 to 55.3 percent. Overall, as a percentage of total operational spending, administration and transportation increased substantially, food service increased, and student support increased slightly.

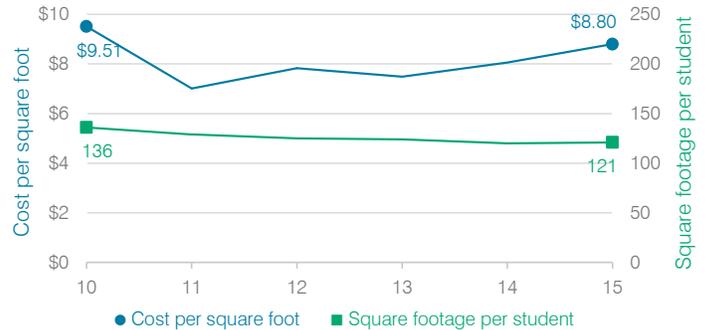
Administrative cost per student



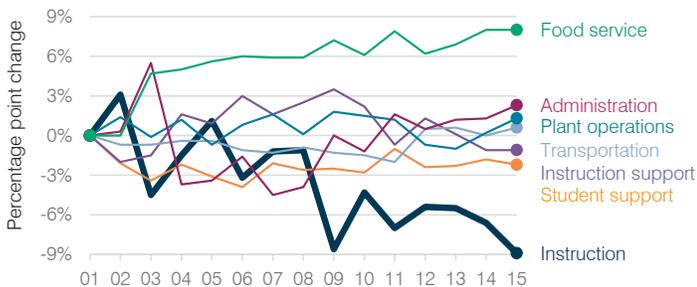
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



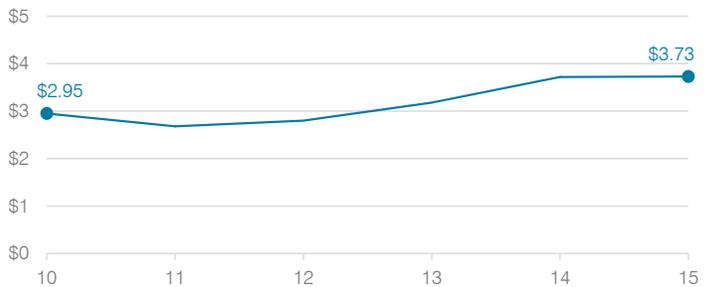
Plant cost per square foot and square footage per student



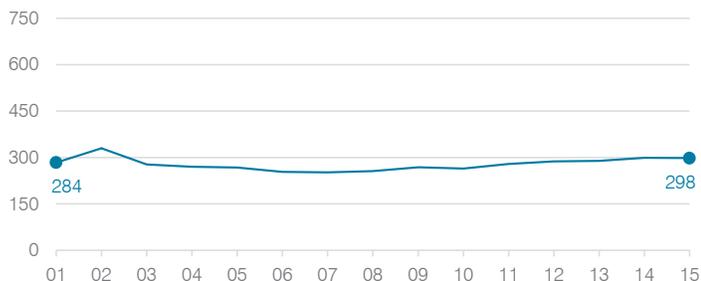
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Nadaburg Unified School District

Maricopa County

Efficiency peer groups 9 and T-8, Achievement peer group 16

Legislative district(s): 13 and 22

District size, location:

Medium, Rural

Students attending:

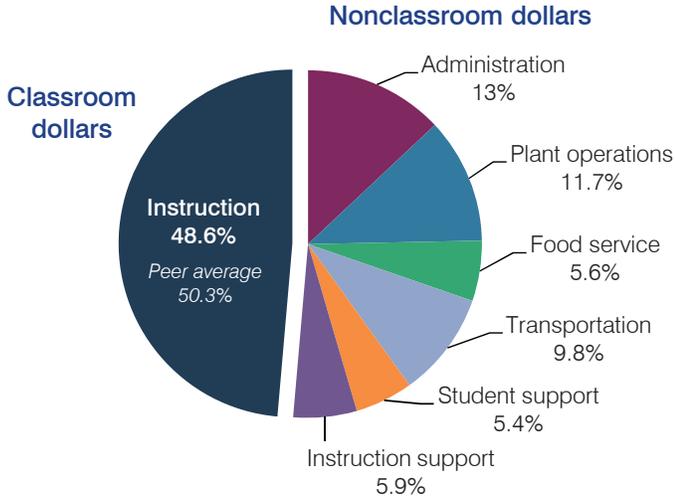
801

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	\$1,235	\$1,036	\$780
	Students per administrative position	48	59	67
Plant operations	Cost per square foot	\$7.27	\$6.51	\$6.09
	Square footage per student	152	143	153
Food service	Cost per meal equivalent	\$2.66	\$2.81	\$2.79
Transportation	Cost per mile	\$2.33	\$2.54	\$3.66
	Cost per rider	\$616	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

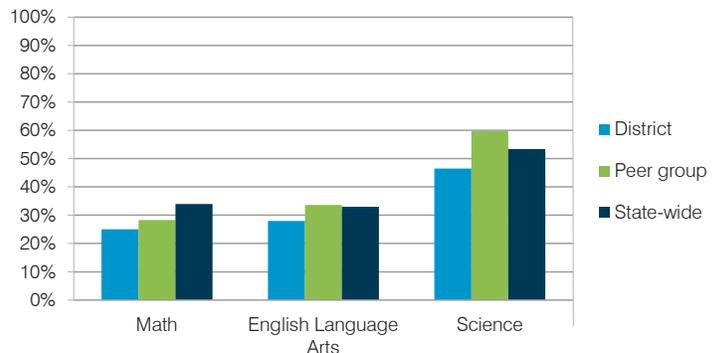
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,317	\$ 4,621	\$ 4,035	\$ 4,105
Administration	1,102	1,235	1,036	780
Plant operations	1,110	1,106	919	930
Food service	506	533	586	417
Transportation	1,049	933	505	371
Student support	539	513	482	613
Instruction support	519	563	501	442
Total operational	\$ 9,142	\$ 9,504	\$ 8,064	\$ 7,658
Land and buildings	\$ 165	\$ 108	\$ 300	\$ 641
Equipment	364	318	423	383
Interest	68	64	86	225
Other	396	514	113	150
Total nonoperational	\$ 993	\$ 1,004	\$ 922	\$ 1,399
Total per pupil spending	\$ 10,135	\$ 10,508	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	15%	11%	23%
Students per teacher	16.5	11.9	18.6
Average teacher salary	\$43,655	\$44,450	\$46,008
Average years of teacher experience	8.1	12.8	11.0
Percentage of teachers in first 3 years	33%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	2.0%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,659	\$ 1,787	\$ 1,856	\$ 1,299
State	5,612	5,061	4,465	3,517
Local	2,833	2,276	2,510	4,248
Total revenues per pupil	\$ 10,104	\$ 9,124	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,473	\$ 6,150	\$ 5,536	\$ 5,303
Grants	2,121	2,116	2,013	1,167
Donations and tax credits	263	264	65	78
Select revenues from less common sources				
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	420	238	8 of 10	

Nadaburg USD—page 2

Classroom dollar percentage

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

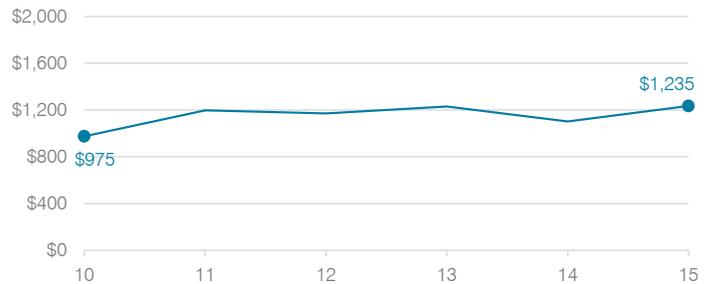
OPERATIONAL TRENDS

Fiscal years as indicated

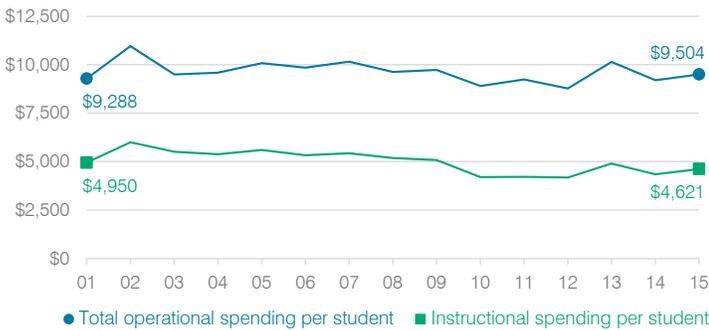
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 47.1 to 48.6 percent. Overall, as a percentage of total operational spending, plant operations and student support decreased, while administration increased. Transportation and instruction support varied year to year.

Administrative cost per student



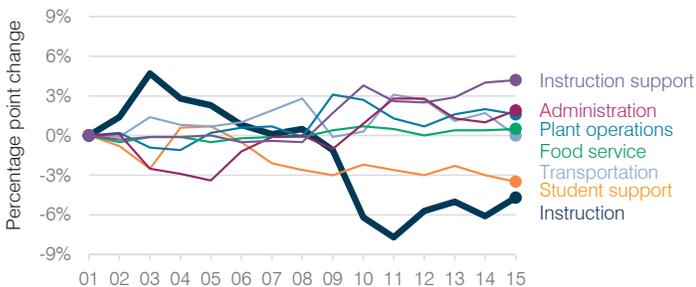
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



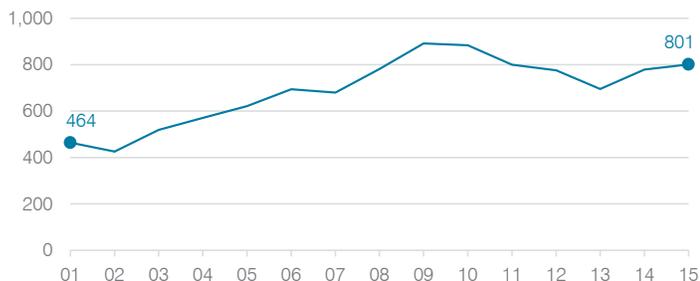
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



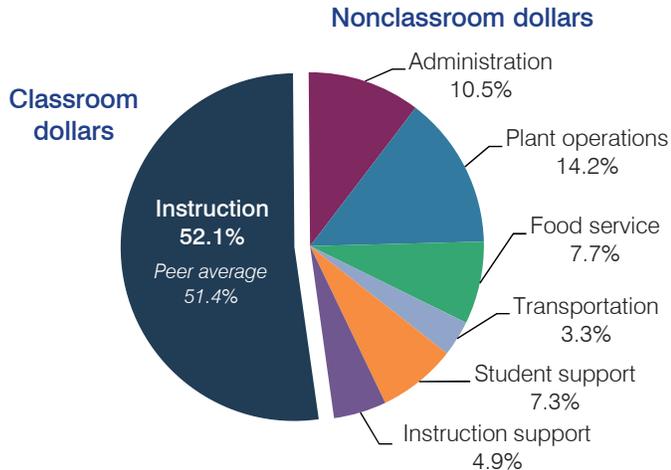
Nogales Unified School District

Santa Cruz County
 Efficiency peer groups 4 and T-6, Achievement peer group 7
 Legislative district(s): 2

District size, location: Medium-large, Town
 Students attending: 5,618
 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	\$735	\$798	\$780
	Students per administrative position	64	65	67
Plant operations	Cost per square foot	\$7.53	\$5.52	\$6.09
	Square footage per student	132	191	153
Food service	Cost per meal equivalent	\$3.10	\$2.80	\$2.79
Transportation	Cost per mile	\$4.26	\$3.69	\$3.66
	Cost per rider	\$296	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

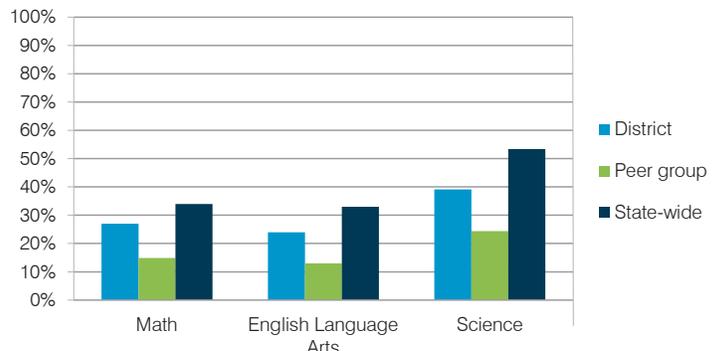
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,549	\$ 3,634	\$ 3,941	\$ 4,105
Administration	709	735	798	780
Plant operations	1,021	994	1,045	930
Food service	496	537	419	417
Transportation	228	232	411	371
Student support	523	506	597	613
Instruction support	332	343	479	442
Total operational	\$ 6,858	\$ 6,981	\$ 7,690	\$ 7,658
Land and buildings	\$ 157	\$ 123	\$ 382	\$ 641
Equipment	97	88	281	383
Interest	0	0	200	225
Other	48	32	59	150
Total nonoperational	\$ 302	\$ 243	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,160	\$ 7,224	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	92%	94%
Graduation rate (2014)	86%	72%	76%
Poverty rate (2014)	40%	41%	23%
Students per teacher	18.3	15.8	18.6
Average teacher salary	\$43,693	\$45,502	\$46,008
Average years of teacher experience	15.0	12.7	11.0
Percentage of teachers in first 3 years	10%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,423	\$ 1,463	\$ 2,889	\$ 1,299
State	4,293	4,538	3,860	3,517
Local	1,542	1,589	2,930	4,248
Total revenues per pupil	\$ 7,258	\$ 7,590	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,040	\$ 4,928	\$ 5,185	\$ 5,303
Grants	1,584	1,609	1,573	1,167
Donations and tax credits	31	42	48	78
Select revenues from less common sources				
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	290	293	15 of 18	

Nogales USD—page 2

Classroom dollar percentage

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

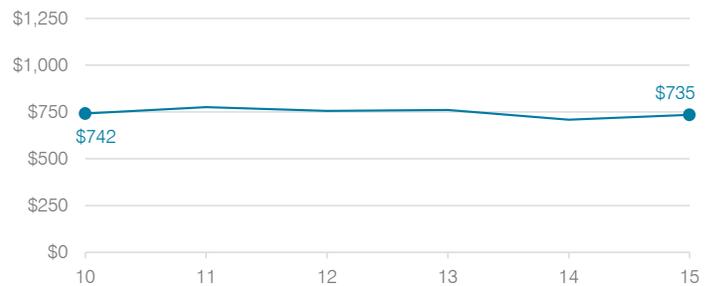
OPERATIONAL TRENDS

Fiscal years as indicated

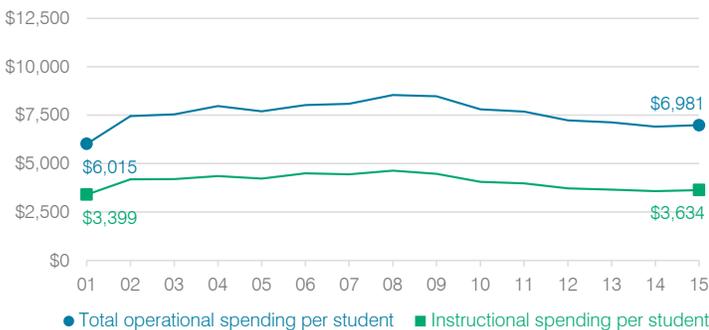
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom was fairly stable and was 52.1 percent in both fiscal years 2010 and 2015. As a percentage of total operational spending, transportation increased, student support decreased, and other nonclassroom areas remained fairly stable.

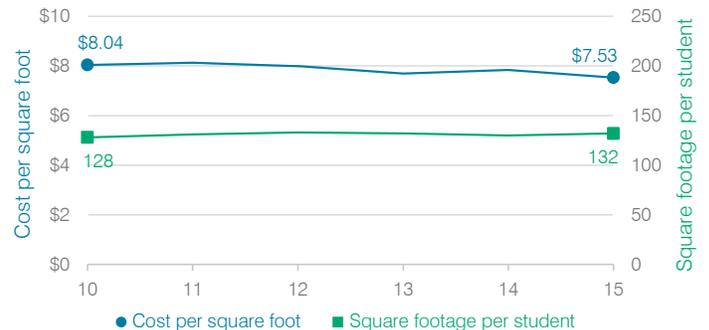
Administrative cost per student



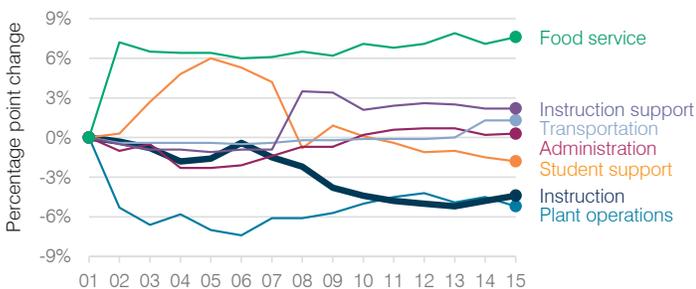
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



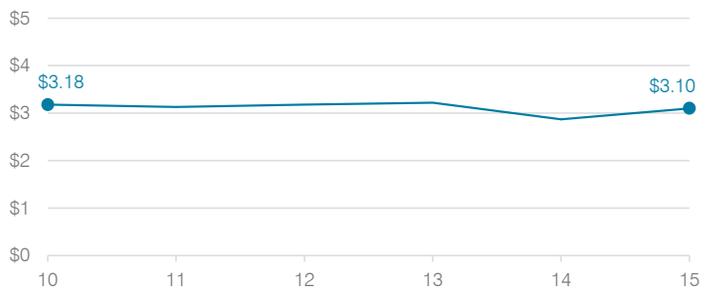
Plant cost per square foot and square footage per student



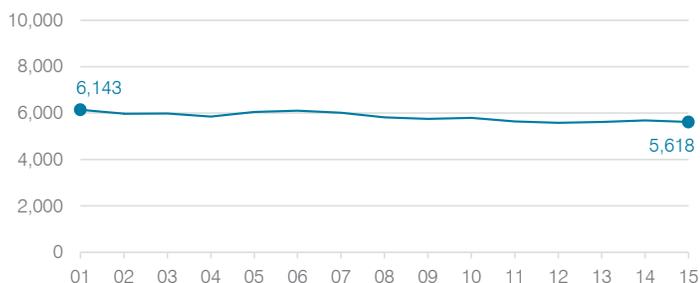
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Oracle Elementary School District

Pinal County

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

Legislative district(s): 8 and 11

District size, location:

Small, Rural

Students attending:

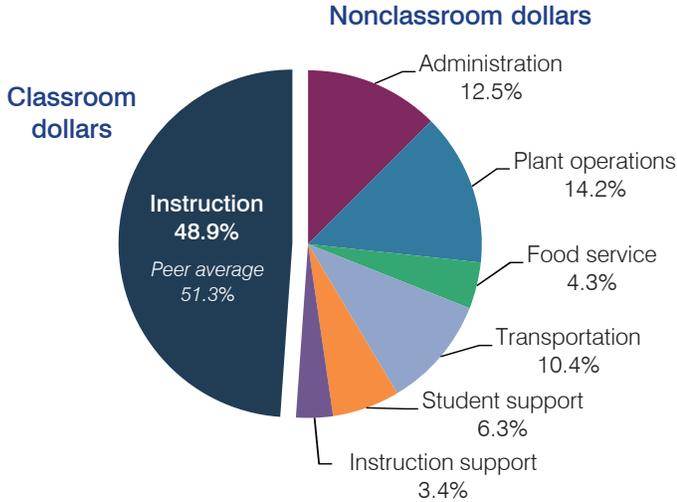
430

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	\$1,217	\$1,214	\$780
	Students per administrative position	63	57	67
Plant operations	Cost per square foot	\$8.22	\$6.49	\$6.09
	Square footage per student	170	181	153
Food service	Cost per meal equivalent	\$2.70	\$3.15	\$2.79
Transportation	Cost per mile	\$2.09	\$2.01	\$3.66
	Cost per rider	\$1,012	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

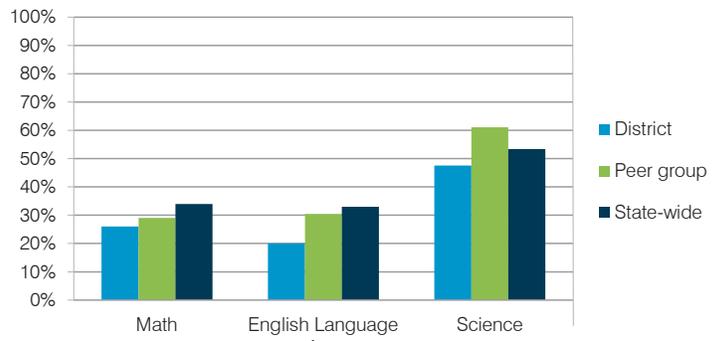
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,369	\$ 4,791	\$ 4,673	\$ 4,105
Administration	1,402	1,217	1,214	780
Plant operations	1,309	1,393	1,094	930
Food service	480	423	571	417
Transportation	922	1,016	541	371
Student support	625	619	489	613
Instruction support	299	329	283	442
Total operational	\$ 10,406	\$ 9,788	\$ 8,865	\$ 7,658
Land and buildings	\$ 171	\$ 443	\$ 778	\$ 641
Equipment	132	157	319	383
Interest	0	0	211	225
Other	51	67	53	150
Total nonoperational	\$ 354	\$ 667	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 10,760	\$ 10,455	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	20%	19%	23%
Students per teacher	17.3	12.5	18.6
Average teacher salary	\$44,615	\$42,845	\$46,008
Average years of teacher experience	14.5	12.2	11.0
Percentage of teachers in first 3 years	12%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,325	\$ 924	\$ 3,069	\$ 1,299
State	4,674	4,410	3,876	3,517
Local	6,392	5,906	4,375	4,248
Total revenues per pupil	\$12,391	\$11,240	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,746	\$ 7,170	\$ 6,395	\$ 5,303
Grants	1,359	984	2,153	1,167
Donations and tax credits	440	458	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	1,075	705	8 of 13	

Oracle ESD—page 2

Classroom dollar percentage

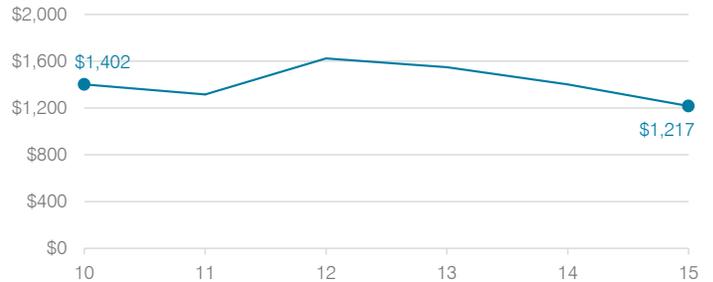
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	49.2	49.2	51.2	52.4	48.7	52.7	50.2	50.0	49.9	49.3	48.2	46.4	49.1	51.6	48.9

OPERATIONAL TRENDS Fiscal years as indicated

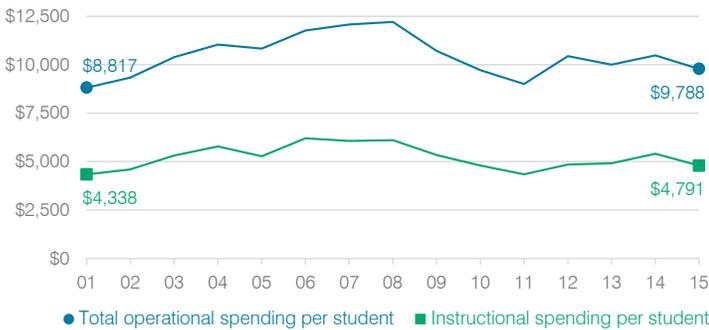
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 49.3 to 48.9 percent. Overall, as a percentage of total operational spending, transportation increased substantially and plant operations and instruction support increased, while administration decreased substantially.

Administrative cost per student



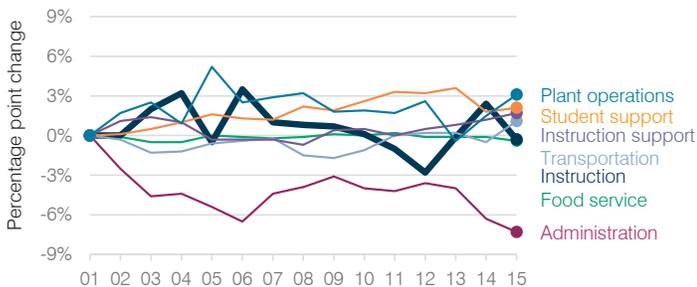
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



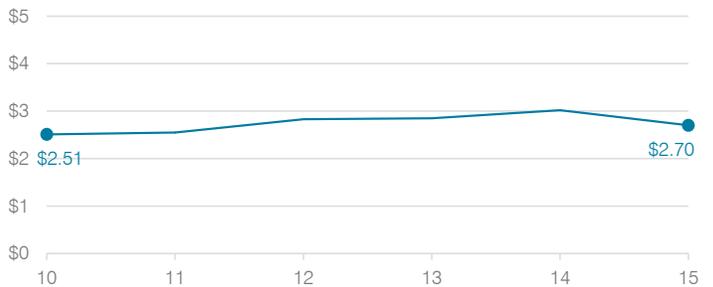
Plant cost per square foot and square footage per student



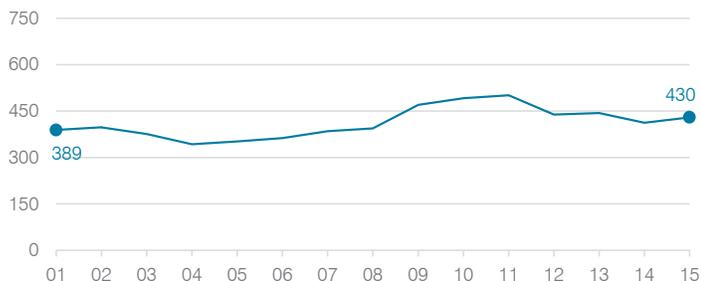
Changes in operational spending percentages



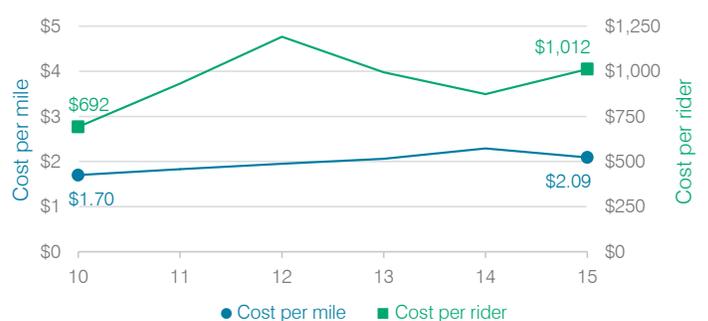
Food service cost per meal



Students attending



Transportation costs per mile and per rider



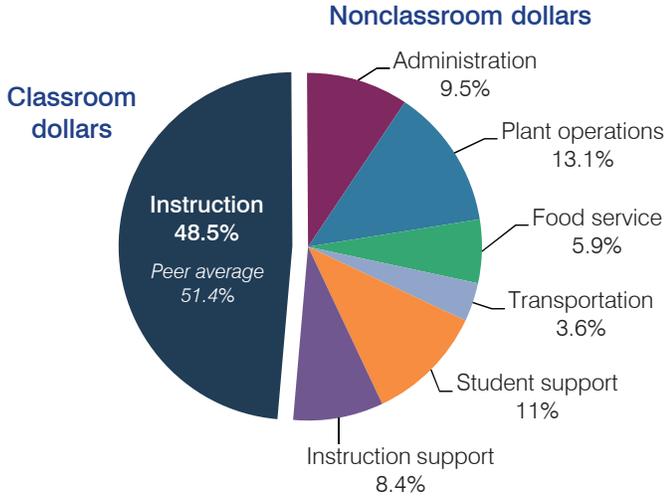
Osborn Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-2, Achievement peer group 15
 Legislative district(s): 24

District size, location: Medium-large, City
 Students attending: 2,717
 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	\$794	\$918	\$780
	Students per administrative position	67	70	67
Plant operations	Cost per square foot	\$6.61	\$6.18	\$6.09
	Square footage per student	166	140	153
Food service	Cost per meal equivalent	\$2.36	\$2.61	\$2.79
Transportation	Cost per mile	\$5.19	\$4.87	\$3.66
	Cost per rider	\$793	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

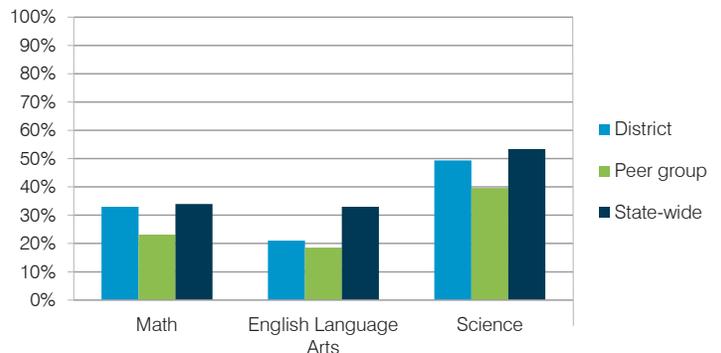
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,162	\$ 4,047	\$ 3,933	\$ 4,105
Administration	820	794	918	780
Plant operations	1,094	1,097	851	930
Food service	498	492	592	417
Transportation	314	298	295	371
Student support	841	921	564	613
Instruction support	769	703	484	442
Total operational	\$ 8,498	\$ 8,352	\$ 7,637	\$ 7,658
Land and buildings	\$ 12	\$ 28	\$ 1,094	\$ 641
Equipment	177	148	412	383
Interest	630	561	239	225
Other	4	6	136	150
Total nonoperational	\$ 823	\$ 743	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 9,321	\$ 9,095	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	45%	50%	23%
Students per teacher	19.1	18.5	18.6
Average teacher salary	\$47,589	\$49,020	\$46,008
Average years of teacher experience	7.8	9.0	11.0
Percentage of teachers in first 3 years	36%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	2.5%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,177	\$ 2,204	\$ 1,698	\$ 1,299
State	2,730	2,611	3,607	3,517
Local	5,504	5,531	4,048	4,248
Total revenues per pupil	\$10,411	\$10,346	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,345	\$ 5,089	\$ 4,908	\$ 5,303
Grants	2,293	2,278	1,782	1,167
Donations and tax credits	42	51	46	78
Select revenues from less common sources				
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	3,036	2,422	19 of 19	

Osborn ESD—page 2

Classroom dollar percentage

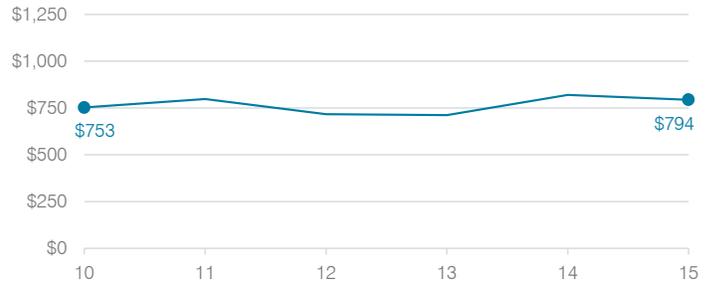
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.2	53.1	52.9	51.5	49.1	50.0	49.0	49.6	50.9	49.4	44.3	47.0	48.5	49.0	48.5

OPERATIONAL TRENDS Fiscal years as indicated

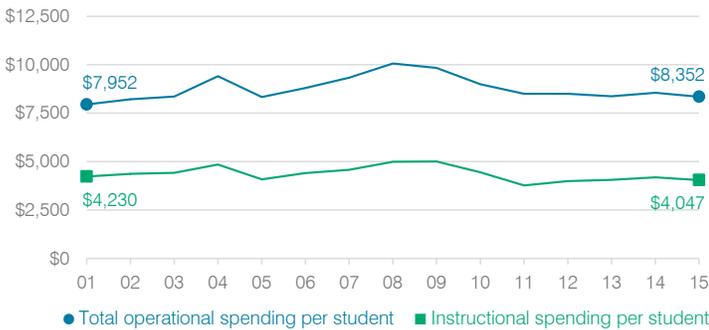
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 49.4 to 48.5 percent. Overall, as a percentage of total operational spending, student support and instruction support increased slightly. Administration and plant operations varied year to year, while food service and transportation remained stable.

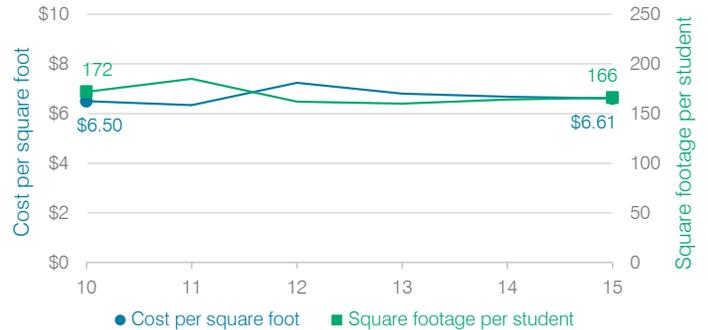
Administrative cost per student



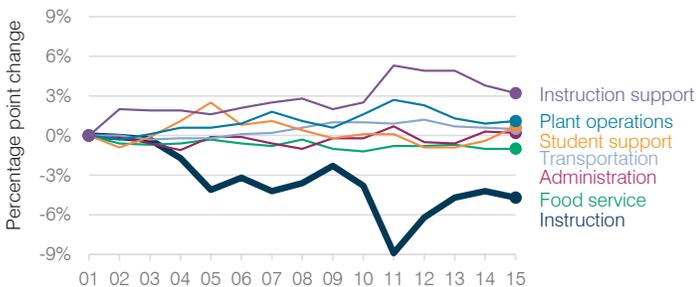
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



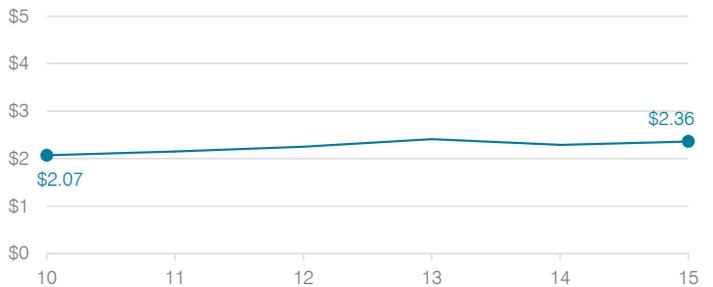
Plant cost per square foot and square footage per student



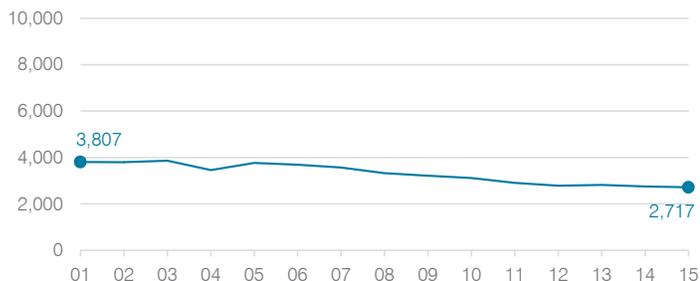
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Owens-Whitney Elementary School District

Mohave County

District size, location:

Very small, Rural

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

Students attending:

23

Legislative district(s): 5

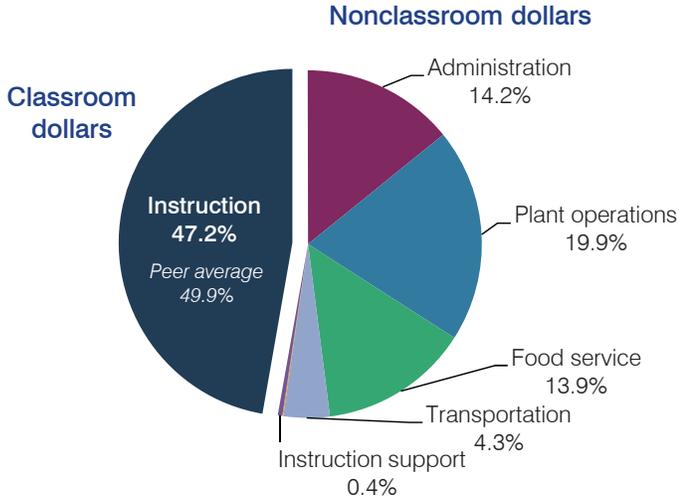
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,198	\$3,013	\$780
	Students per administrative position	19	29	67
Plant operations	Cost per square foot	\$9.36	\$6.80	\$6.09
	Square footage per student	329	370	153
Food service	Cost per meal equivalent	\$12.60	\$5.66	\$2.79
Transportation	Cost per mile	\$0.27	\$1.55	\$3.66
	Cost per rider	\$952	\$1,620	\$1,071

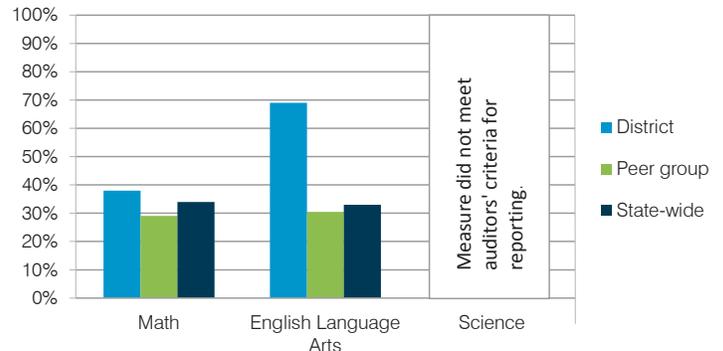
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 11,239	\$ 7,311	\$ 8,258	\$ 4,105
Administration	2,440	2,198	3,013	780
Plant operations	1,985	3,077	2,390	930
Food service	2,157	2,157	967	417
Transportation	887	671	1,127	371
Student support	12	20	664	613
Instruction support	184	52	572	442
Total operational	\$ 18,904	\$ 15,486	\$ 16,991	\$ 7,658
Land and buildings	\$ 1,007	\$ 0	\$ 961	\$ 641
Equipment	0	96	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 1,007	\$ 96	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 19,911	\$ 15,582	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	17%	19%	23%
Students per teacher	11.3	12.5	18.6
Average teacher salary	N/A	\$42,845	\$46,008
Average years of teacher experience	N/A	12.2	11.0
Percentage of teachers in first 3 years	N/A	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	1.3%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,699	\$ 1,250	\$ 2,858	\$ 1,299
State	816	583	4,521	3,517
Local	14,542	16,044	13,591	4,248
Total revenues per pupil	\$17,057	\$17,877	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,819	\$ 12,782	\$ 9,139	\$ 5,303
Grants	1,324	1,047	3,089	1,167
Donations and tax credits	0	0	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	8,522	9,443	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Owens-Whitney ESD—page 2

Classroom dollar percentage

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

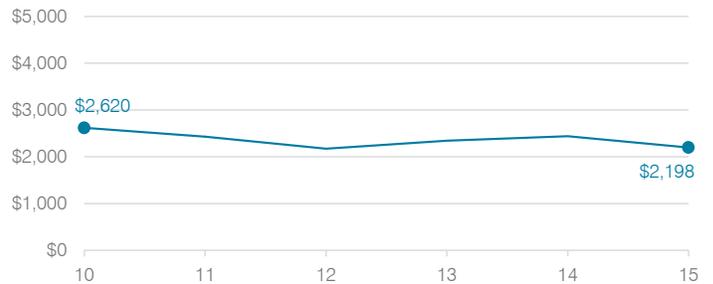
OPERATIONAL TRENDS

Fiscal years as indicated

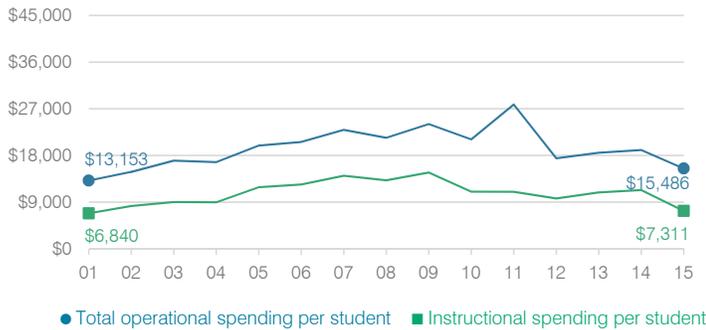
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 27 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.3 to 47.2 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, food service increased substantially and transportation increased.

Administrative cost per student



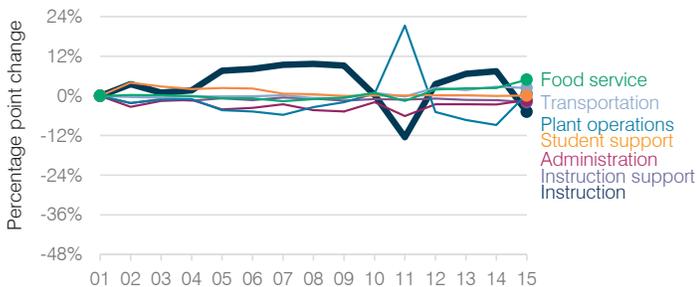
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



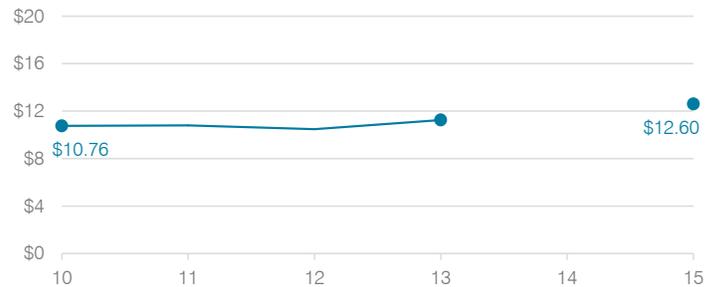
Plant cost per square foot and square footage per student



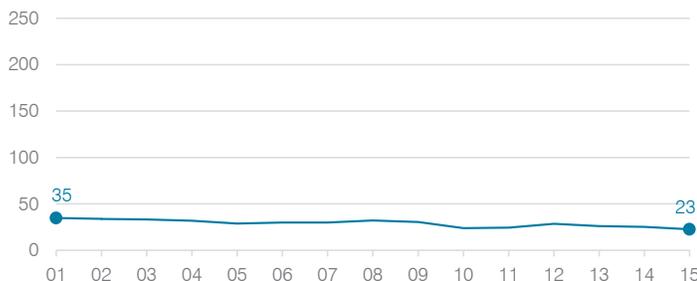
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



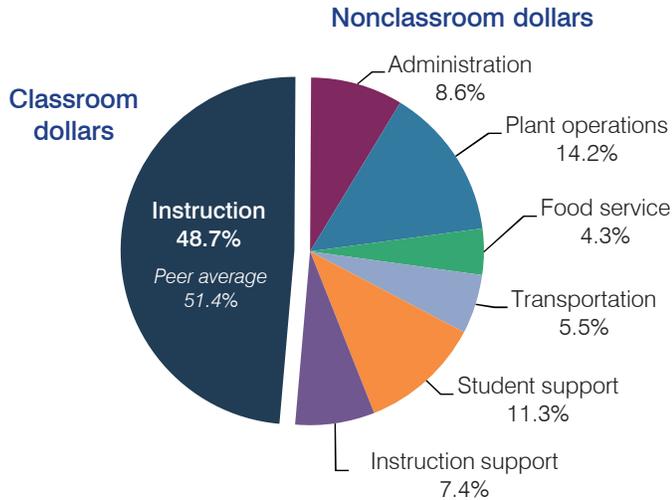
Page Unified School District

Coconino County
 Efficiency peer groups 4 and T-9, Achievement peer group 5
 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	\$829	\$798	\$780
	Students per administrative position	55	65	67
Plant operations	Cost per square foot	\$5.65	\$5.52	\$6.09
	Square footage per student	243	191	153
Food service	Cost per meal equivalent	\$3.23	\$2.80	\$2.79
Transportation	Cost per mile	\$2.33	\$2.13	\$3.66
	Cost per rider	\$1,835	\$958	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

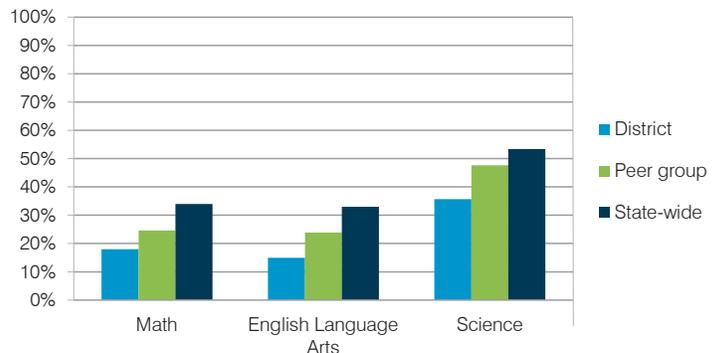
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,732	\$ 4,697	\$ 3,941	\$ 4,105
Administration	801	829	798	780
Plant operations	1,334	1,375	1,045	930
Food service	423	420	419	417
Transportation	414	534	411	371
Student support	1,186	1,088	597	613
Instruction support	747	709	479	442
Total operational	\$ 9,637	\$ 9,652	\$ 7,690	\$ 7,658
Land and buildings	\$ 683	\$ 518	\$ 382	\$ 641
Equipment	519	435	281	383
Interest	291	114	200	225
Other	49	177	59	150
Total nonoperational	\$ 1,542	\$ 1,244	\$ 922	\$ 1,399
Total per pupil spending	\$ 11,179	\$ 10,896	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	73%	81%	76%
Poverty rate (2014)	25%	24%	23%
Students per teacher	15.8	16.7	18.6
Average teacher salary	\$42,861	\$43,855	\$46,008
Average years of teacher experience	8.8	12.3	11.0
Percentage of teachers in first 3 years	32%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 4,101	\$ 4,680	\$ 2,889	\$ 1,299
State	3,177	2,817	3,860	3,517
Local	4,389	4,437	2,930	4,248
Total revenues per pupil	\$11,667	\$11,934	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,665	\$ 5,330	\$ 5,185	\$ 5,303
Grants	2,046	1,952	1,573	1,167
Donations and tax credits	33	26	48	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	2,486	3,051	7 of 18	
Voter-approved levy increases	344	111	15 of 18	

Page USD—page 2

Classroom dollar percentage

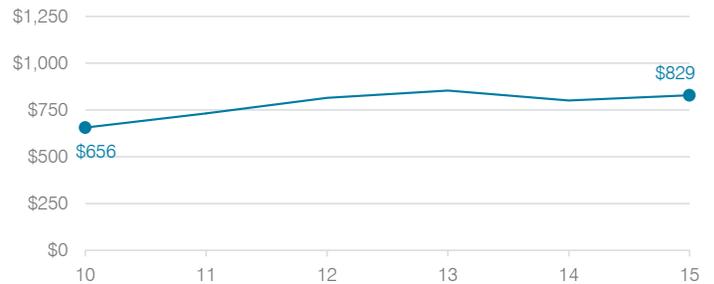
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.5	54.8	54.8	53.0	51.3	54.8	53.1	52.5	52.3	51.3	49.1	49.4	49.6	49.1	48.7

OPERATIONAL TRENDS Fiscal years as indicated

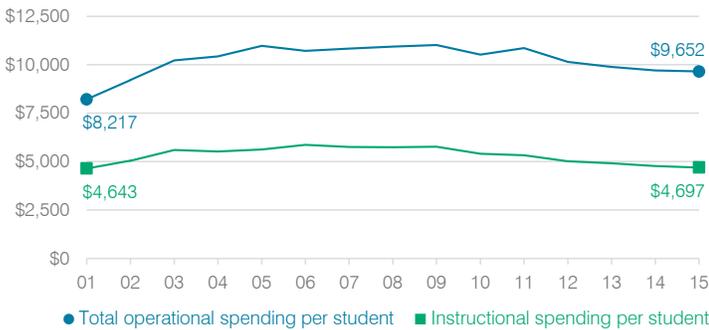
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom decreased from 51.3 to 48.7 percent. As a percentage of total operational spending, administration, plant operations, and instruction support increased, while student support decreased substantially. Transportation varied year to year and food service remained fairly stable.

Administrative cost per student



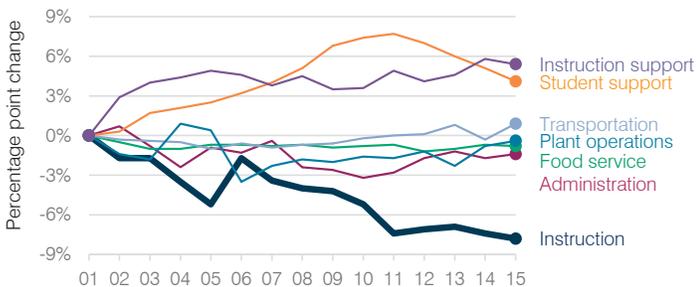
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



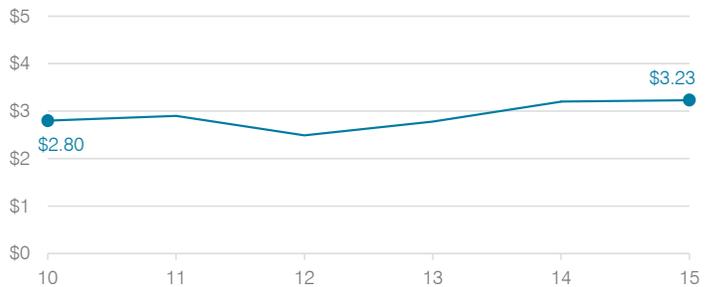
Plant cost per square foot and square footage per student



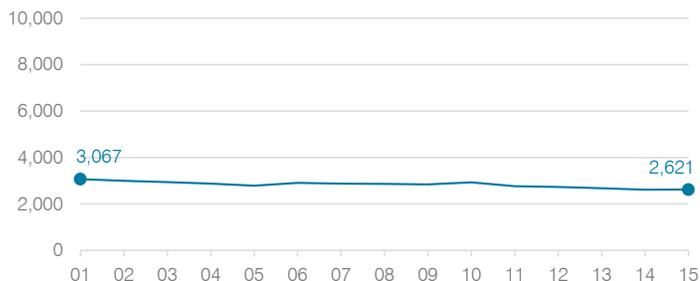
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Palo Verde Elementary School District

Maricopa County

Efficiency peer groups 10 and T-8, Achievement peer group 18

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

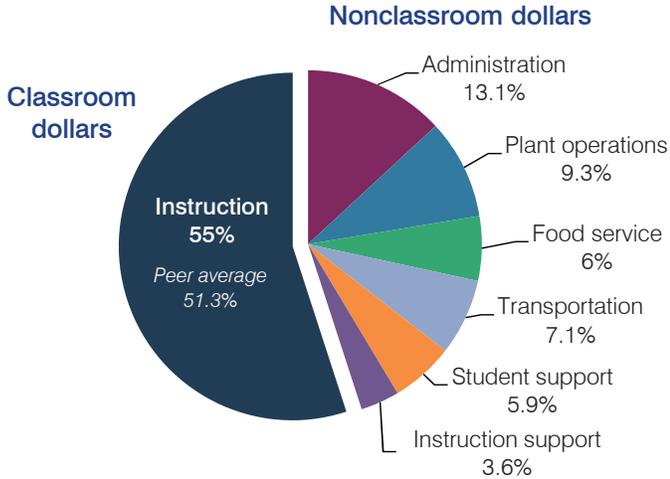
434

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	\$1,126	\$1,214	\$780
	Students per administrative position	53	57	67
Plant operations	Cost per square foot	\$5.19	\$6.49	\$6.09
	Square footage per student	154	181	153
Food service	Cost per meal equivalent	\$2.77	\$3.15	\$2.79
Transportation	Cost per mile	\$2.34	\$2.54	\$3.66
	Cost per rider	\$827	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

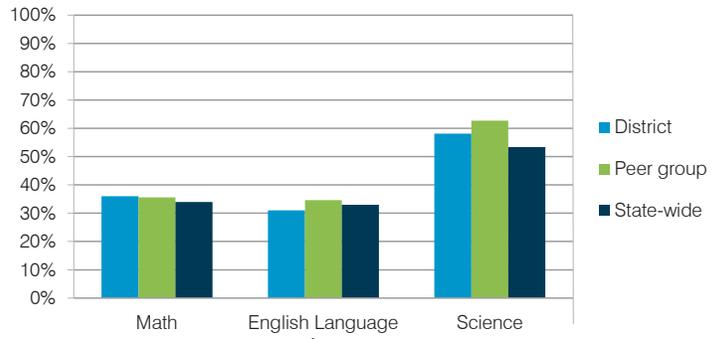
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,182	\$ 4,719	\$ 4,673	\$ 4,105
Administration	1,351	1,126	1,214	780
Plant operations	886	800	1,094	930
Food service	481	517	571	417
Transportation	721	609	541	371
Student support	535	505	489	613
Instruction support	317	306	283	442
Total operational	\$ 8,473	\$ 8,582	\$ 8,865	\$ 7,658
Land and buildings	\$ 431	\$ 54	\$ 778	\$ 641
Equipment	316	188	319	383
Interest	132	109	211	225
Other	1	1	53	150
Total nonoperational	\$ 880	\$ 352	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 9,353	\$ 8,934	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	25%	25%	23%
Students per teacher	18.1	12.5	18.6
Average teacher salary	\$45,444	\$46,197	\$46,008
Average years of teacher experience	10.2	11.8	11.0
Percentage of teachers in first 3 years	24%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,267	\$ 1,331	\$ 3,069	\$ 1,299
State	4,978	5,306	3,876	3,517
Local	2,843	2,601	4,375	4,248
Total revenues per pupil	\$ 9,088	\$ 9,238	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,089	\$ 6,067	\$ 6,395	\$ 5,303
Grants	1,297	1,372	2,153	1,167
Donations and tax credits	107	45	205	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	960	953	8 of 13	

Palo Verde ESD—page 2

Classroom dollar percentage

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

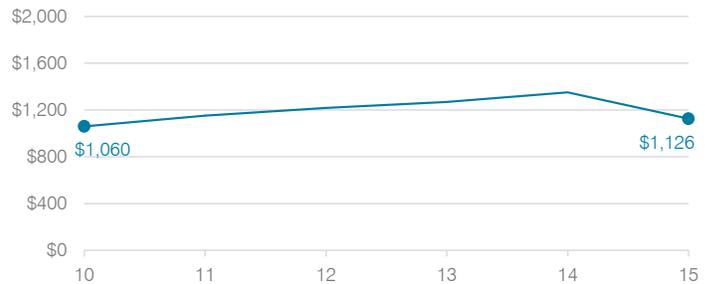
OPERATIONAL TRENDS

Fiscal years as indicated

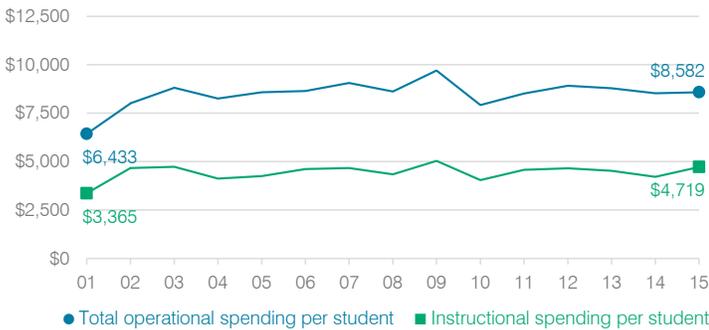
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 51 to 55 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased, student support and instruction support decreased slightly, and other nonclassroom areas varied year to year.

Administrative cost per student



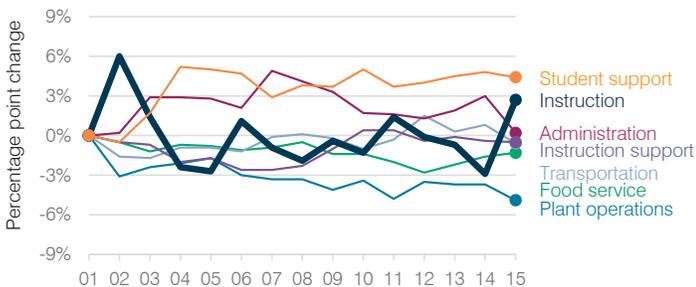
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



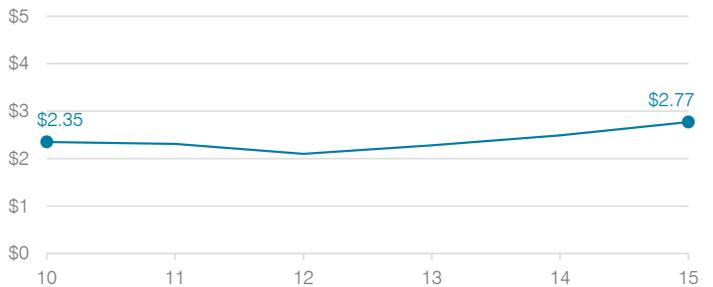
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Paloma Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 21

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

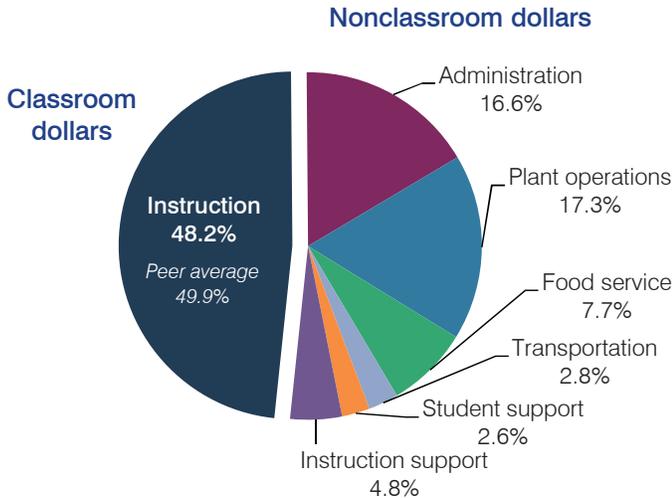
86

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,270	\$3,013	\$780
	Students per administrative position	35	29	67
Plant operations	Cost per square foot	\$13.34	\$6.80	\$6.09
	Square footage per student	177	370	153
Food service	Cost per meal equivalent	\$3.67	\$5.66	\$2.79
Transportation	Cost per mile	\$0.71	\$1.55	\$3.66
	Cost per rider	\$391	\$1,620	\$1,071

Per pupil spending

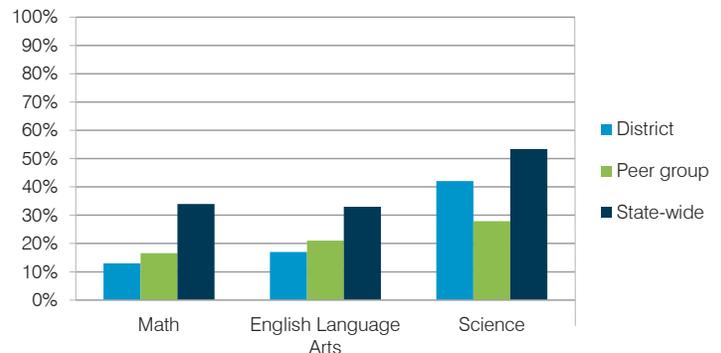
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,190	\$ 6,593	\$ 8,258	\$ 4,105
Administration	2,115	2,270	3,013	780
Plant operations	2,635	2,368	2,390	930
Food service	1,171	1,059	967	417
Transportation	482	377	1,127	371
Student support	389	361	664	613
Instruction support	537	662	572	442
Total operational	\$ 14,519	\$ 13,690	\$ 16,991	\$ 7,658
Land and buildings	\$ 4,247	\$ 10,059	\$ 961	\$ 641
Equipment	2,589	1,777	582	383
Interest	0	0	40	225
Other	1,005	1,257	90	150
Total nonoperational	\$ 7,841	\$ 13,093	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 22,360	\$ 26,783	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	49%	46%	23%
Students per teacher	17.2	12.3	18.6
Average teacher salary	\$43,423	\$45,617	\$46,008
Average years of teacher experience	9.7	11.2	11.0
Percentage of teachers in first 3 years	50%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,220	\$ 2,121	\$ 2,858	\$ 1,299
State	3,390	1,787	4,521	3,517
Local	25,875	43,931	13,591	4,248
Total revenues per pupil	\$31,485	\$47,839	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,998	\$ 6,580	\$ 9,139	\$ 5,303
Grants	5,127	3,452	3,089	1,167
Donations and tax credits	227	140	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	19,228	37,095	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Paloma ESD—page 2

Classroom dollar percentage

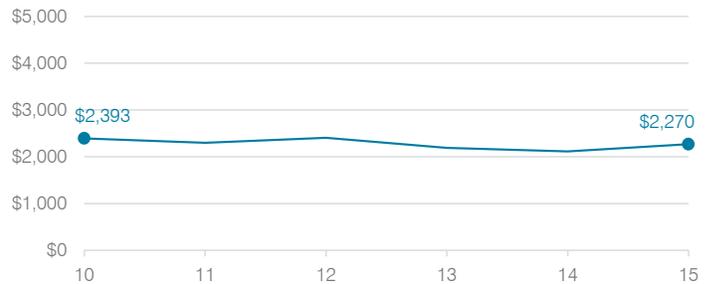
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	43.1	42.9	50.8	46.6	48.1	50.5	48.4	51.4	50.1	47.5	48.4	46.2	43.9	49.5	48.2

OPERATIONAL TRENDS Fiscal years as indicated

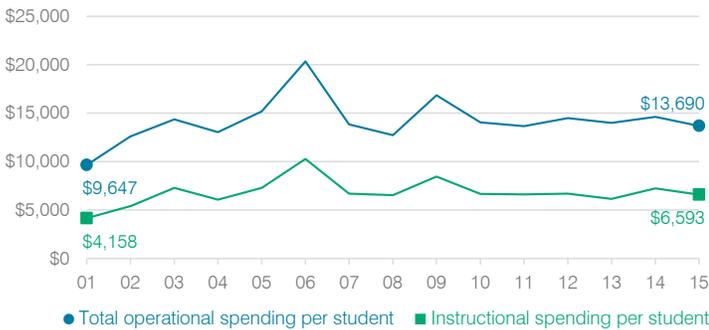
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 47.5 to 48.2 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially.

Administrative cost per student



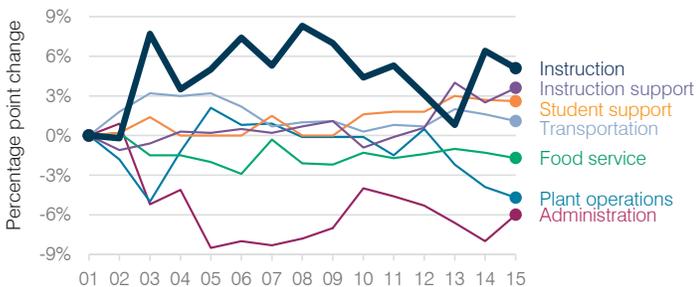
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



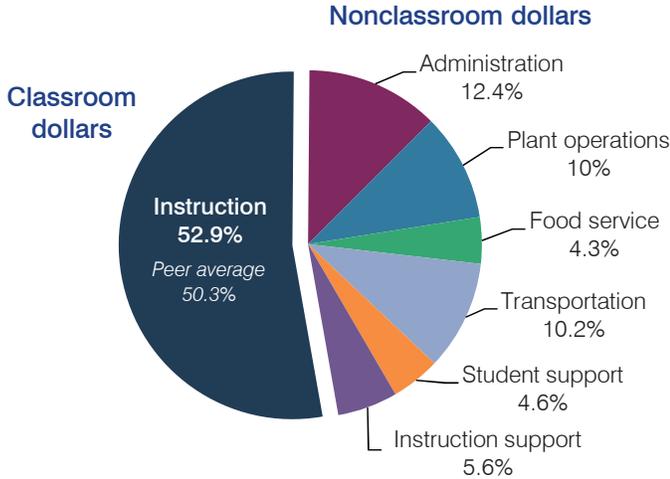
Palominas Elementary School District

Cochise County
 Efficiency peer groups 9 and T-8, Achievement peer group 18
 Legislative district(s): 14

District size, location: Medium, Rural
 Students attending: 989
 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	\$1,058	\$1,036	\$780
	Students per administrative position	64	59	67
Plant operations	Cost per square foot	\$6.51	\$6.51	\$6.09
	Square footage per student	131	143	153
Food service	Cost per meal equivalent	\$2.60	\$2.81	\$2.79
Transportation	Cost per mile	\$1.96	\$2.54	\$3.66
	Cost per rider	\$635	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

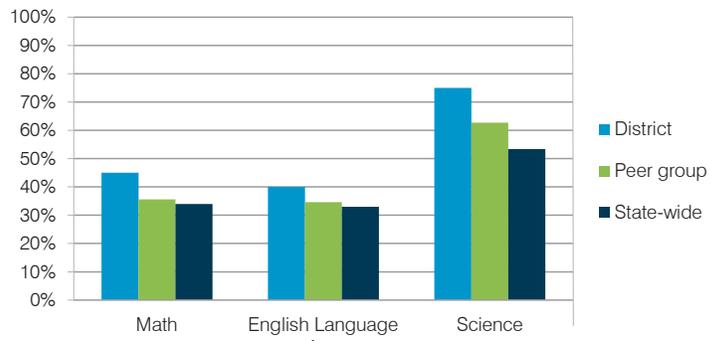
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,319	\$ 4,504	\$ 4,035	\$ 4,105
Administration	1,058	1,058	1,036	780
Plant operations	911	854	919	930
Food service	441	363	586	417
Transportation	983	871	505	371
Student support	372	393	482	613
Instruction support	477	479	501	442
Total operational	\$ 8,561	\$ 8,522	\$ 8,064	\$ 7,658
Land and buildings	\$ 4	\$ 10	\$ 300	\$ 641
Equipment	284	411	423	383
Interest	6	220	86	225
Other	38	39	113	150
Total nonoperational	\$ 332	\$ 680	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,893	\$ 9,202	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	26%	25%	23%
Students per teacher	16.8	12.5	18.6
Average teacher salary	\$37,129	\$46,197	\$46,008
Average years of teacher experience	11.7	11.8	11.0
Percentage of teachers in first 3 years	13%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 984	\$ 1,318	\$ 1,856	\$ 1,299
State	5,224	5,083	4,465	3,517
Local	2,478	3,622	2,510	4,248
Total revenues per pupil	\$ 8,686	\$ 10,023	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,594	\$ 6,075	\$ 5,536	\$ 5,303
Grants	945	1,297	2,013	1,167
Donations and tax credits	39	47	65	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	42	37	3 of 10	
Voter-approved levy increases	0	0	8 of 10	

Palominas ESD—page 2

Classroom dollar percentage

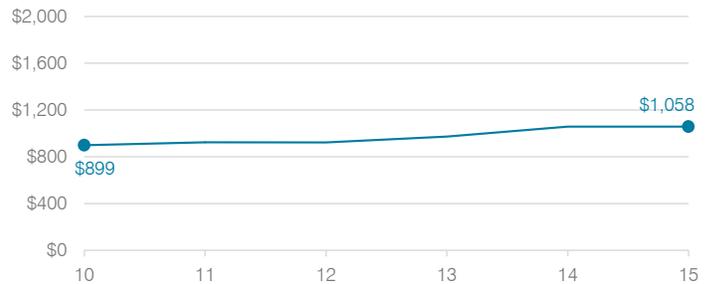
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	55.4	54.9	54.2	55.7	54.3	55.6	55.5	55.9	54.1	53.8	51.5	50.3	51.1	50.5	52.9

OPERATIONAL TRENDS Fiscal years as indicated

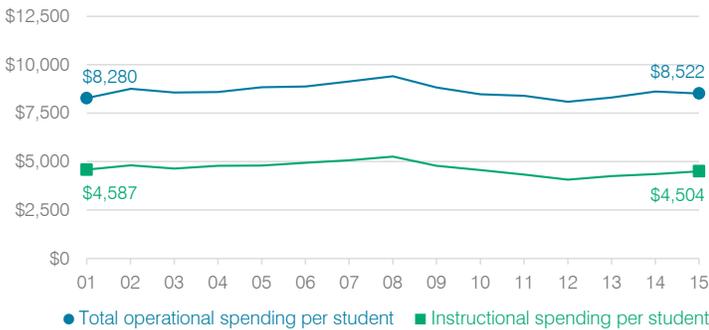
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.8 to 52.9 percent. As a percentage of total operational spending, administration, transportation, and instruction support increased slightly, while plant operations decreased. Other nonclassroom areas varied year to year.

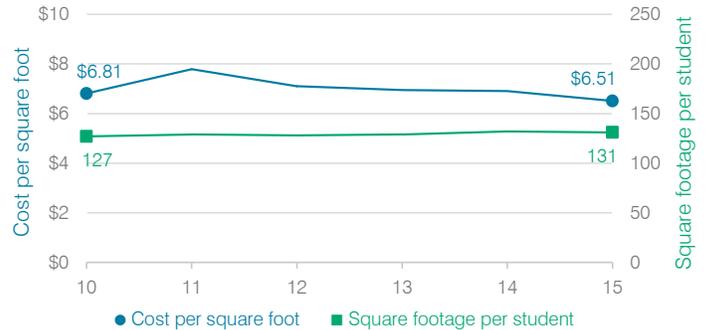
Administrative cost per student



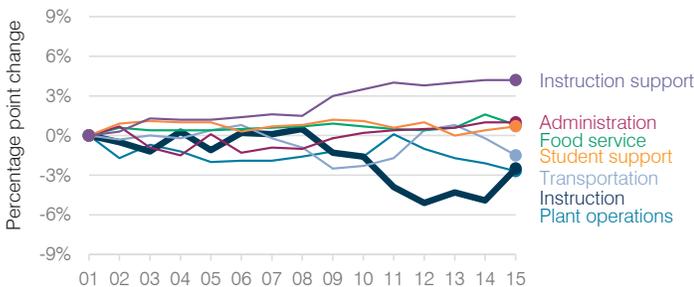
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



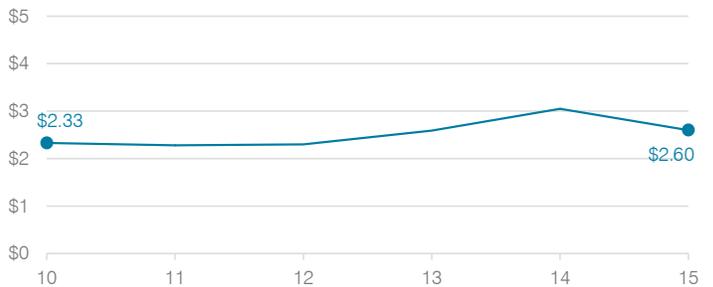
Plant cost per square foot and square footage per student



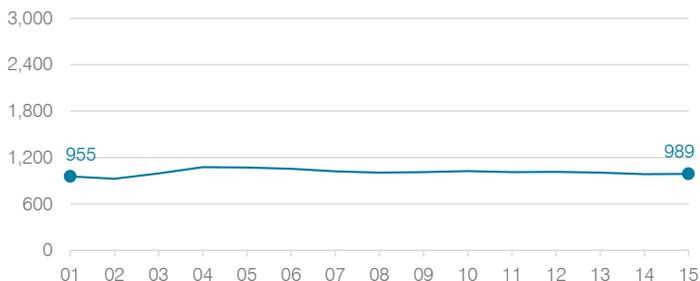
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



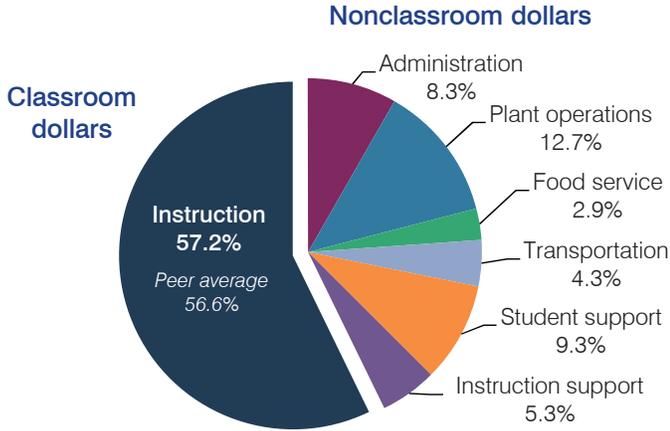
Paradise Valley Unified School District

Maricopa County
 Efficiency peer groups 1 and T-4, Achievement peer group 2
 Legislative district(s): 15, 20, 23, and 28

District size, location: Very large, City
 Students attending: 31,359
 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	\$627	\$641	\$780
	Students per administrative position	75	81	67
Plant operations	Cost per square foot	\$5.94	\$5.93	\$6.09
	Square footage per student	162	144	153
Food service	Cost per meal equivalent	\$2.45	\$2.75	\$2.79
Transportation	Cost per mile	\$4.59	\$3.61	\$3.66
	Cost per rider	\$1,693	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

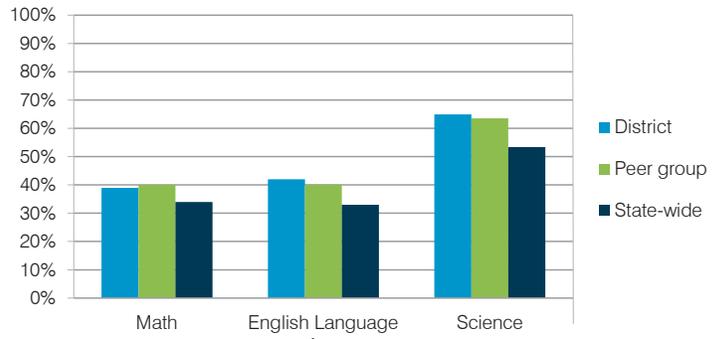
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,471	\$ 4,318	\$ 4,107	\$ 4,105
Administration	610	627	641	780
Plant operations	978	960	853	930
Food service	227	221	333	417
Transportation	323	326	343	371
Student support	703	697	618	613
Instruction support	435	395	367	442
Total operational	\$ 7,747	\$ 7,544	\$ 7,262	\$ 7,658
Land and buildings	\$ 1,516	\$ 1,150	\$ 551	\$ 641
Equipment	472	381	316	383
Interest	408	366	266	225
Other	250	251	184	150
Total nonoperational	\$ 2,646	\$ 2,148	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 10,393	\$ 9,692	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	88%	88%	76%
Poverty rate (2014)	16%	14%	23%
Students per teacher	20.9	19.3	18.6
Average teacher salary	\$52,793	\$44,660	\$46,008
Average years of teacher experience	13.3	10.7	11.0
Percentage of teachers in first 3 years	13%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 813	\$ 740	\$ 839	\$ 1,299
State	2,634	2,558	3,183	3,517
Local	6,431	6,242	4,941	4,248
Total revenues per pupil	\$ 9,878	\$ 9,540	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,685	\$ 5,328	\$ 5,221	\$ 5,303
Grants	818	755	854	1,167
Donations and tax credits	101	88	83	78
Select revenues from less common sources				
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	2,547	2,478	10 of 10	

Paradise Valley USD—page 2

Classroom dollar percentage

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

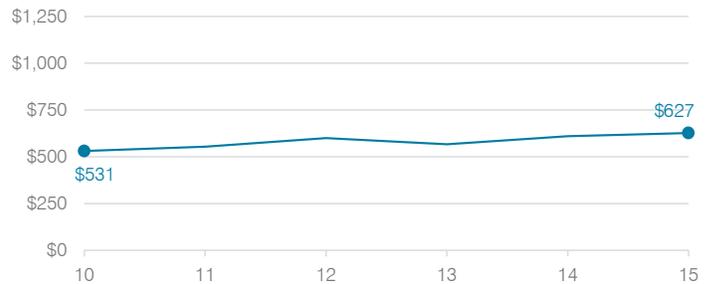
OPERATIONAL TRENDS

Fiscal years as indicated

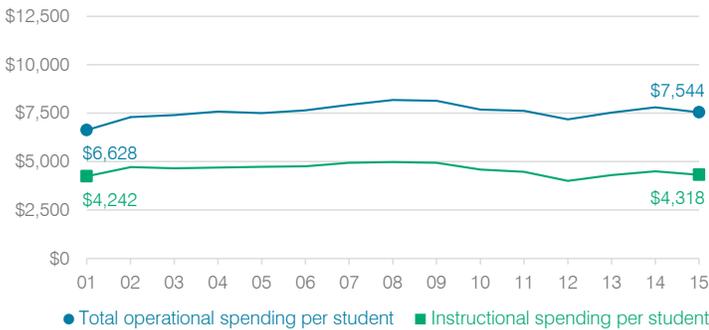
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.8 to 57.2 percent. Overall, as a percentage of total operational spending, student support increased, administration, plant operations, and transportation increased slightly, and food service and instruction support remained fairly stable.

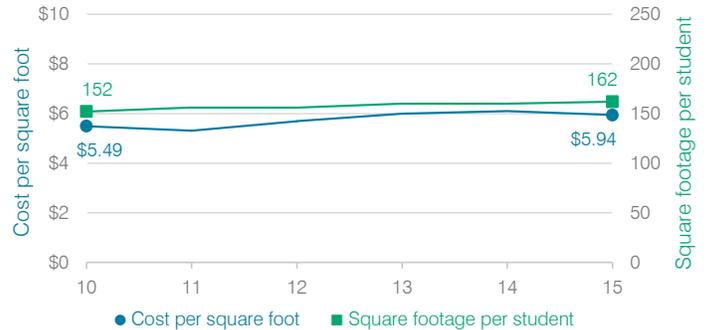
Administrative cost per student



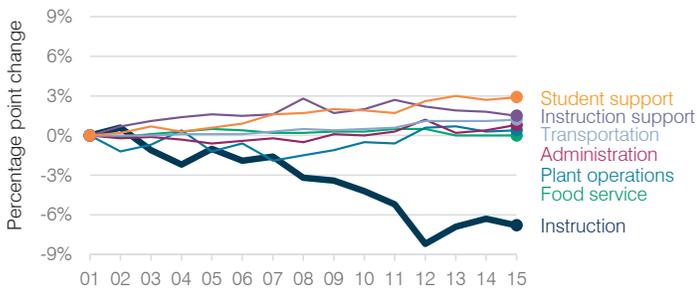
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



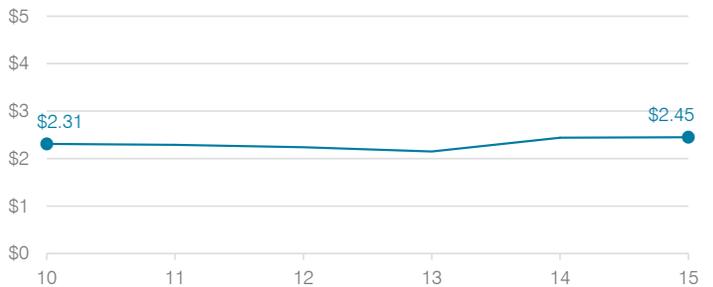
Plant cost per square foot and square footage per student



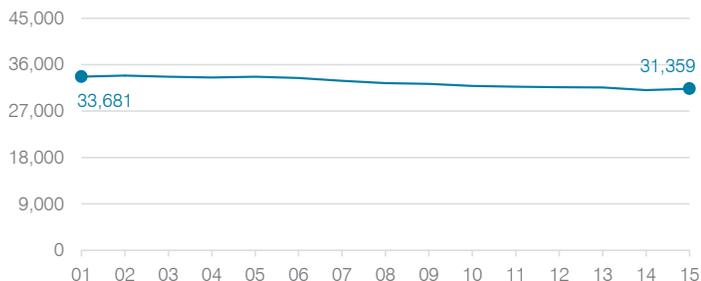
Changes in operational spending percentages



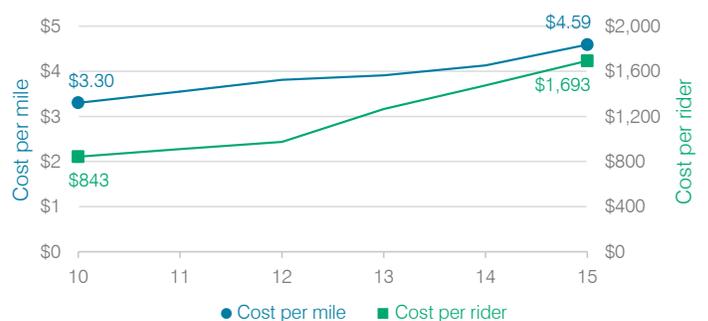
Food service cost per meal



Students attending



Transportation costs per mile and per rider



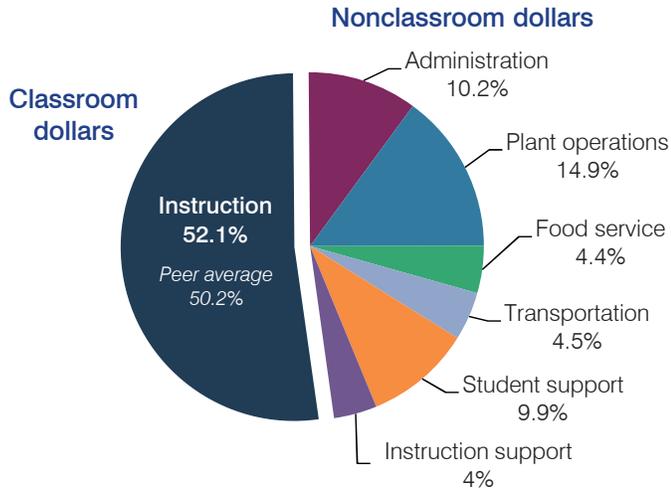
Parker Unified School District

La Paz County
 Efficiency peer groups 5 and T-8, Achievement peer group 6
 Legislative district(s): 5

District size, location: Medium, Town
 Students attending: 1,913
 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	\$888	\$1,075	\$780
	Students per administrative position	64	58	67
Plant operations	Cost per square foot	\$6.72	\$4.90	\$6.09
	Square footage per student	191	258	153
Food service	Cost per meal equivalent	\$2.91	\$3.39	\$2.79
Transportation	Cost per mile	\$2.88	\$2.54	\$3.66
	Cost per rider	\$607	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

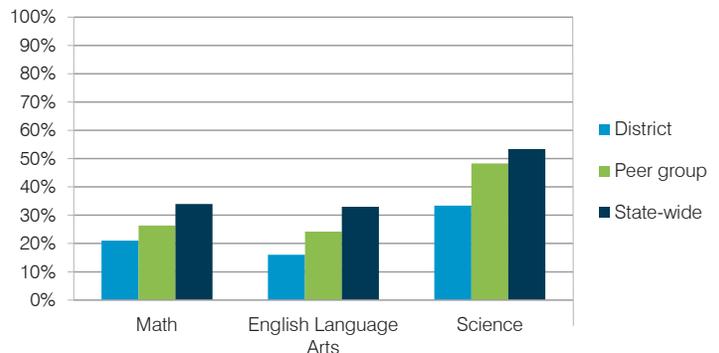
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,374	\$ 4,505	\$ 4,428	\$ 4,105
Administration	878	888	1,075	780
Plant operations	1,203	1,287	1,203	930
Food service	355	381	428	417
Transportation	430	388	498	371
Student support	849	857	623	613
Instruction support	493	345	353	442
Total operational	\$ 8,582	\$ 8,651	\$ 8,608	\$ 7,658
Land and buildings	\$ 69	\$ 38	\$ 504	\$ 641
Equipment	369	528	492	383
Interest	0	0	248	225
Other	1	6	57	150
Total nonoperational	\$ 439	\$ 572	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,021	\$ 9,223	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2014)	72%	80%	76%
Poverty rate (2014)	33%	31%	23%
Students per teacher	17.0	15.8	18.6
Average teacher salary	\$43,357	\$42,614	\$46,008
Average years of teacher experience	9.7	12.4	11.0
Percentage of teachers in first 3 years	26%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 4,401	\$ 5,025	\$ 3,790	\$ 1,299
State	2,823	3,104	3,700	3,517
Local	1,692	1,733	4,105	4,248
Total revenues per pupil	\$ 8,916	\$ 9,862	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,219	\$ 5,016	\$ 5,693	\$ 5,303
Grants	1,342	1,274	1,675	1,167
Donations and tax credits	12	9	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	3,099	3,770	15 of 29	
Voter-approved levy increases	598	546	19 of 29	

Parker USD—page 2

Classroom dollar percentage

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

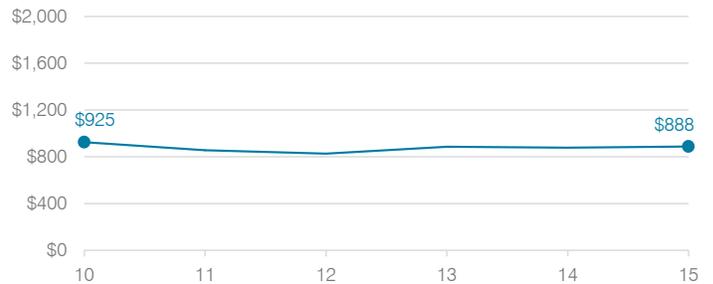
OPERATIONAL TRENDS

Fiscal years as indicated

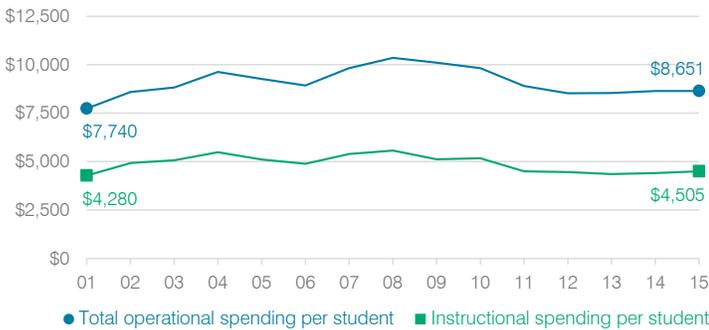
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 52.6 to a low of 50.5 percent. As a percentage of total operational spending, plant operations increased substantially, while most nonclassroom areas remained fairly stable.

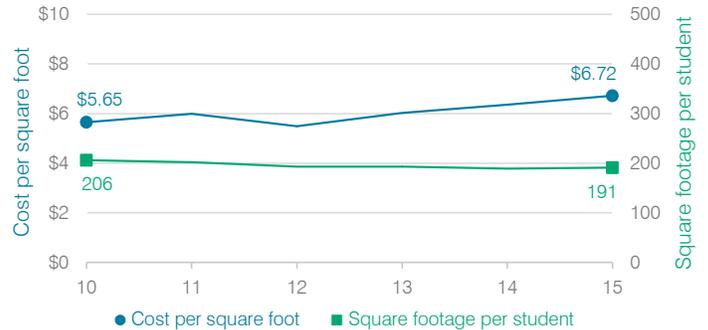
Administrative cost per student



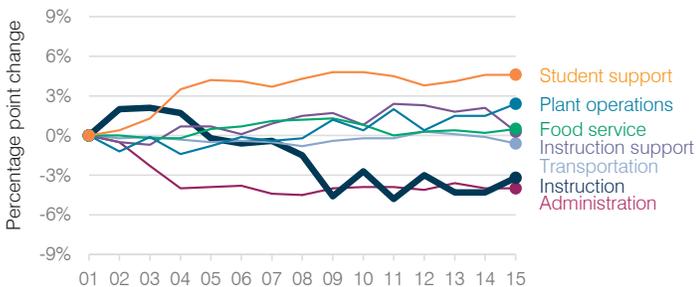
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



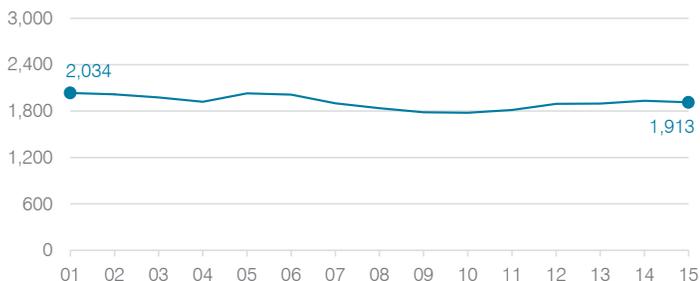
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



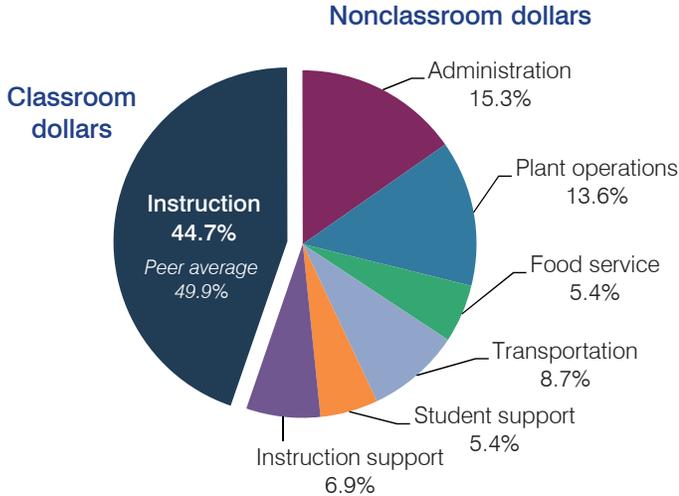
Patagonia Elementary School District

Santa Cruz County
 Efficiency peer groups 11 and T-11, Achievement peer group 19
 Legislative district(s): 2

District size, location: Very small, Rural
 Students attending: 84
 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	\$2,824	\$3,013	\$780
	Students per administrative position	44	29	67
Plant operations	Cost per square foot	\$4.87	\$6.80	\$6.09
	Square footage per student	515	370	153
Food service	Cost per meal equivalent	\$5.42	\$5.66	\$2.79
Transportation	Cost per mile	\$1.34	\$1.55	\$3.66
	Cost per rider	\$3,762	\$1,620	\$1,071

Per pupil spending

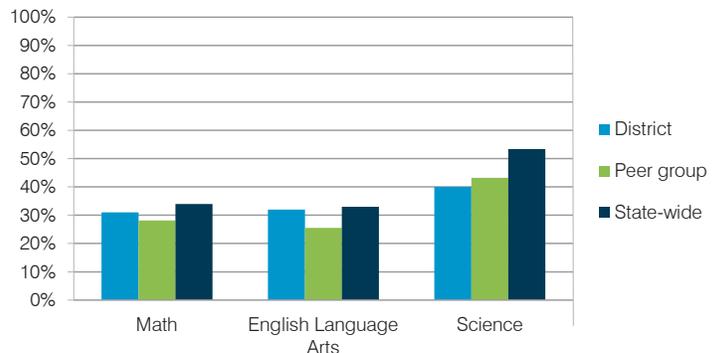
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,441	\$ 8,248	\$ 8,258	\$ 4,105
Administration	2,774	2,824	3,013	780
Plant operations	2,279	2,512	2,390	930
Food service	963	996	967	417
Transportation	1,397	1,607	1,127	371
Student support	973	989	664	613
Instruction support	919	1,272	572	442
Total operational	\$ 17,746	\$ 18,448	\$ 16,991	\$ 7,658
Land and buildings	\$ 286	\$ 623	\$ 961	\$ 641
Equipment	1,259	343	582	383
Interest	0	0	40	225
Other	214	228	90	150
Total nonoperational	\$ 1,759	\$ 1,194	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 19,505	\$ 19,642	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	31%	31%	23%
Students per teacher	8.1	12.9	18.6
Average teacher salary	\$30,239	\$43,855	\$46,008
Average years of teacher experience	9.2	12.6	11.0
Percentage of teachers in first 3 years	23%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,856	\$ 2,431	\$ 2,858	\$ 1,299
State	4,137	3,730	4,521	3,517
Local	11,519	12,438	13,591	4,248
Total revenues per pupil	\$17,512	\$18,599	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,612	\$ 9,848	\$ 9,139	\$ 5,303
Grants	2,025	2,505	3,089	1,167
Donations and tax credits	220	248	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	2,809	2,847	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Patagonia ESD—page 2

Classroom dollar percentage

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

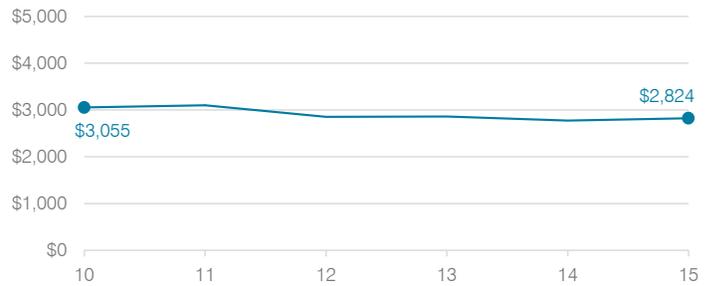
OPERATIONAL TRENDS

Fiscal years as indicated

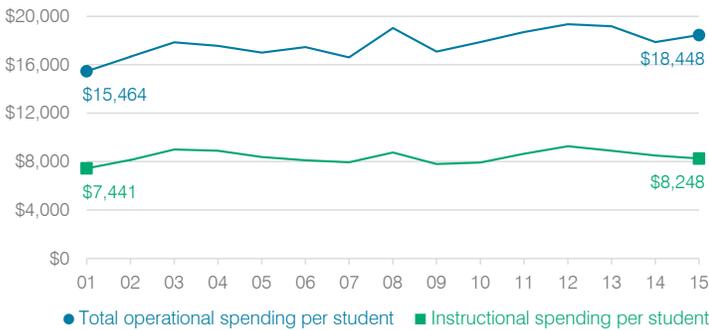
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom increased slightly overall from 44.4 to 44.7 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration and transportation decreased substantially.

Administrative cost per student



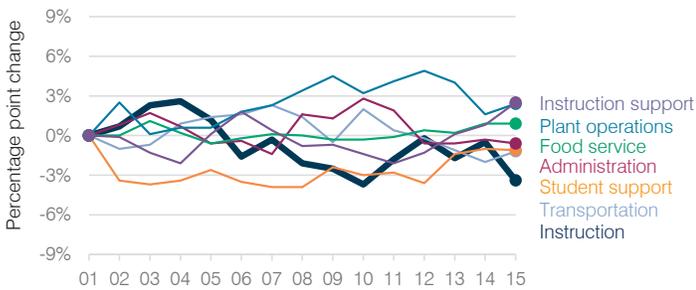
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



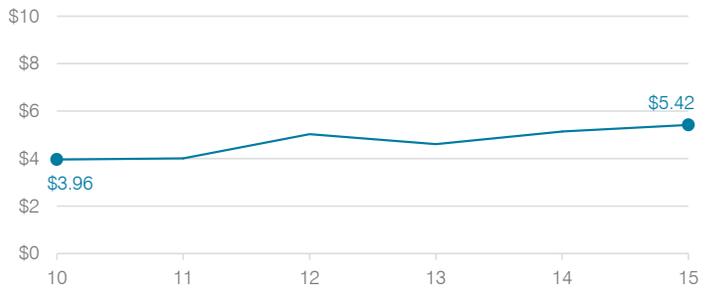
Plant cost per square foot and square footage per student



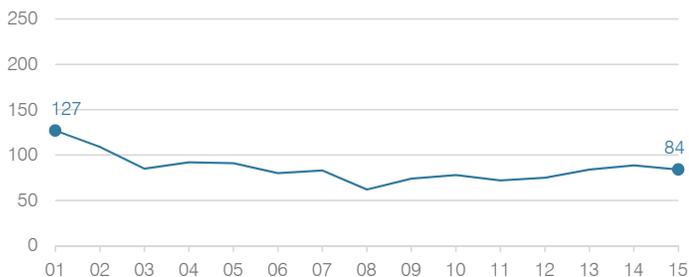
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Patagonia Union High School District

Santa Cruz County

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

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

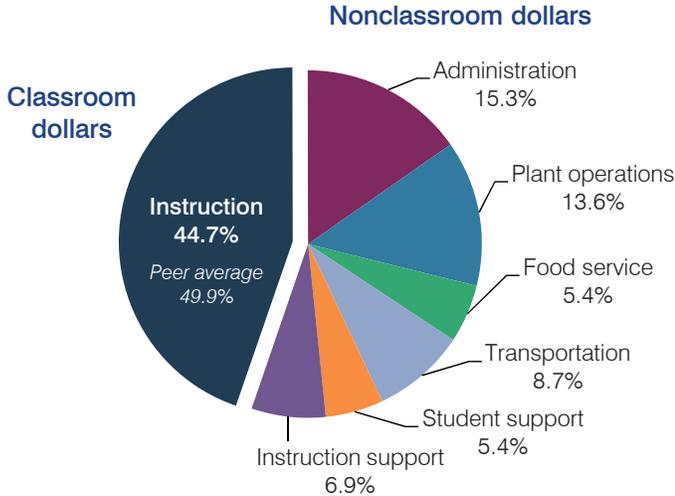
77

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	\$2,824	\$3,013	\$780
	Students per administrative position	44	29	67
Plant operations	Cost per square foot	\$4.87	\$6.80	\$6.09
	Square footage per student	515	370	153
Food service	Cost per meal equivalent	\$5.42	\$5.66	\$2.79
Transportation	Cost per mile	\$1.34	\$1.55	\$3.66
	Cost per rider	\$3,762	\$1,620	\$1,071

Per pupil spending

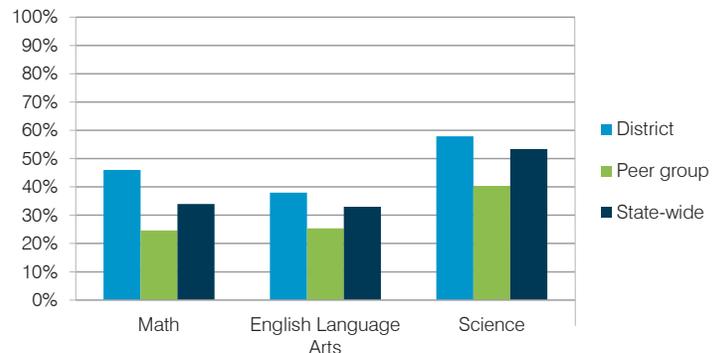
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,441	\$ 8,248	\$ 8,258	\$ 4,105
Administration	2,774	2,824	3,013	780
Plant operations	2,279	2,512	2,390	930
Food service	963	996	967	417
Transportation	1,397	1,607	1,127	371
Student support	973	989	664	613
Instruction support	919	1,272	572	442
Total operational	\$ 17,746	\$ 18,448	\$ 16,991	\$ 7,658
Land and buildings	\$ 286	\$ 623	\$ 961	\$ 641
Equipment	1,259	343	582	383
Interest	0	0	40	225
Other	214	228	90	150
Total nonoperational	\$ 1,759	\$ 1,194	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 19,505	\$ 19,642	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	92%	94%
Graduation rate (2014)	94%	84%	76%
Poverty rate (2014)	16%	19%	23%
Students per teacher	8.1	17.3	18.6
Average teacher salary	\$30,239	\$38,024	\$46,008
Average years of teacher experience	9.2	9.6	11.0
Percentage of teachers in first 3 years	23%	21%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,856	\$ 2,431	\$ 2,858	\$ 1,299
State	4,137	3,730	4,521	3,517
Local	11,519	12,438	13,591	4,248
Total revenues per pupil	\$17,512	\$18,599	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 10,612	\$ 9,848	\$ 9,139	\$ 5,303
Grants	2,025	2,505	3,089	1,167
Donations and tax credits	220	248	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	2,809	2,847	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Patagonia UHSD—page 2

Classroom dollar percentage

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

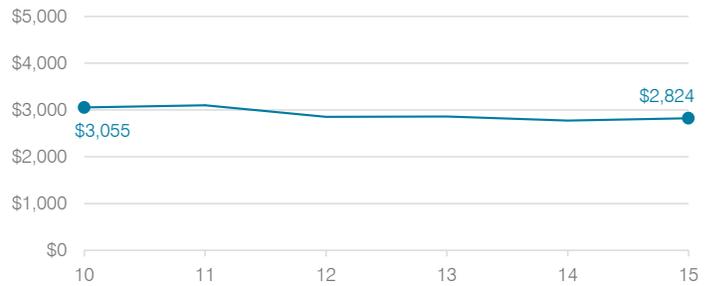
OPERATIONAL TRENDS

Fiscal years as indicated

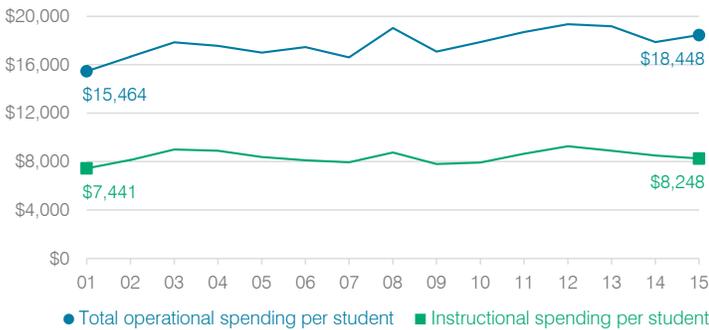
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom increased slightly overall from 44.4 to 44.7 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration and transportation decreased substantially.

Administrative cost per student



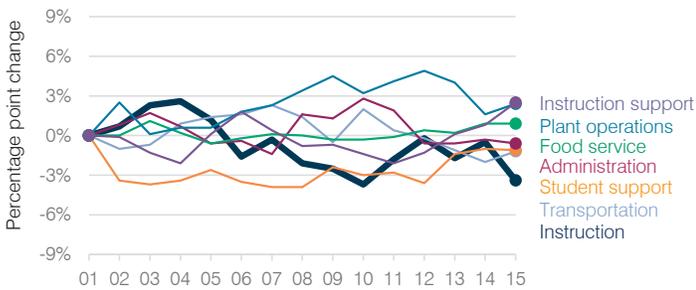
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



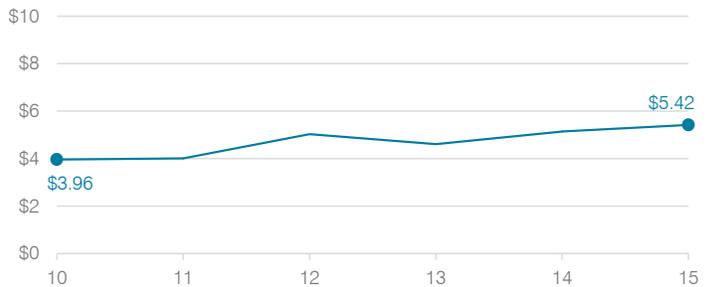
Plant cost per square foot and square footage per student



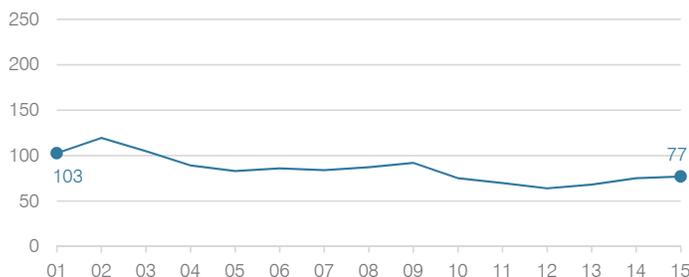
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



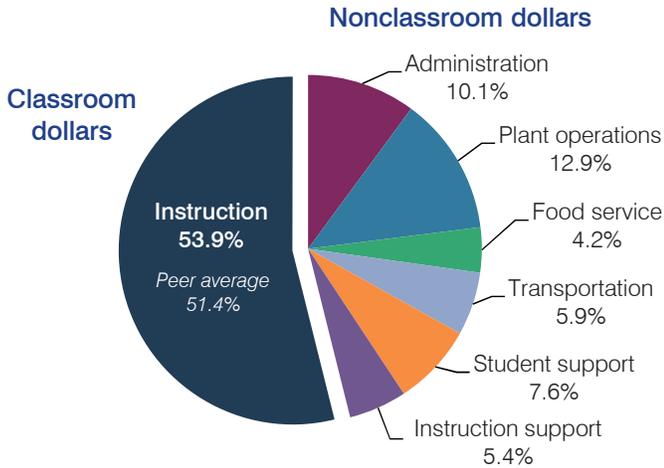
Payson Unified School District

Gila County
 Efficiency peer groups 4 and T-8, Achievement peer group 5
 Legislative district(s): 6

District size, location: Medium-large, Town
 Students attending: 2,276
 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	\$782	\$798	\$780
	Students per administrative position	60	65	67
Plant operations	Cost per square foot	\$5.66	\$5.52	\$6.09
	Square footage per student	177	191	153
Food service	Cost per meal equivalent	\$2.58	\$2.80	\$2.79
Transportation	Cost per mile	\$3.39	\$2.54	\$3.66
	Cost per rider	\$1,271	\$854	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

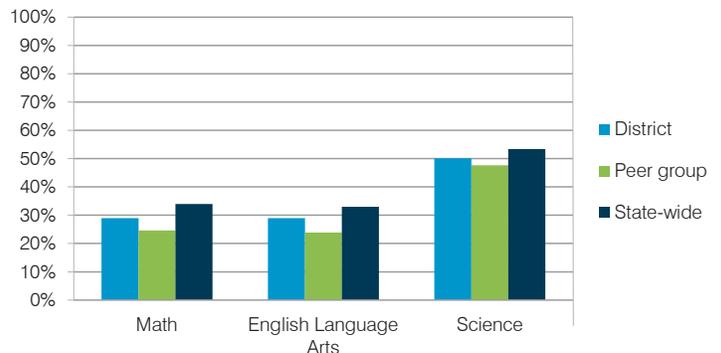
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,988	\$ 4,182	\$ 3,941	\$ 4,105
Administration	751	782	798	780
Plant operations	970	1,002	1,045	930
Food service	384	327	419	417
Transportation	423	460	411	371
Student support	606	594	597	613
Instruction support	449	413	479	442
Total operational	\$ 7,571	\$ 7,760	\$ 7,690	\$ 7,658
Land and buildings	\$ 221	\$ 52	\$ 382	\$ 641
Equipment	326	526	281	383
Interest	605	442	200	225
Other	28	23	59	150
Total nonoperational	\$ 1,180	\$ 1,043	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,751	\$ 8,803	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	75%	81%	76%
Poverty rate (2014)	26%	24%	23%
Students per teacher	19.3	16.7	18.6
Average teacher salary	\$46,115	\$43,855	\$46,008
Average years of teacher experience	14.2	12.3	11.0
Percentage of teachers in first 3 years	10%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.7%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,182	\$ 1,069	\$ 2,889	\$ 1,299
State	2,229	2,394	3,860	3,517
Local	6,135	6,311	2,930	4,248
Total revenues per pupil	\$ 9,546	\$ 9,774	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,581	\$ 5,399	\$ 5,185	\$ 5,303
Grants	1,301	1,151	1,573	1,167
Donations and tax credits	192	207	48	78
Select revenues from less common sources				
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	1,703	1,812	15 of 18	

Payson USD—page 2

Classroom dollar percentage

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

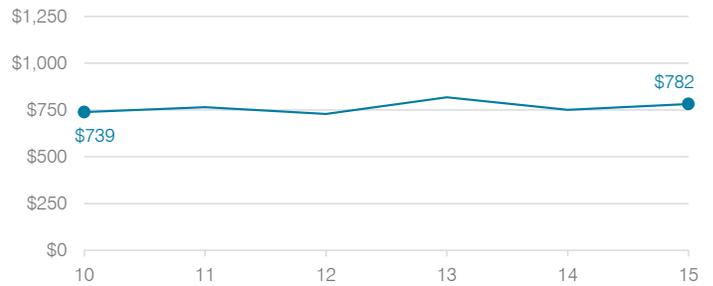
OPERATIONAL TRENDS

Fiscal years as indicated

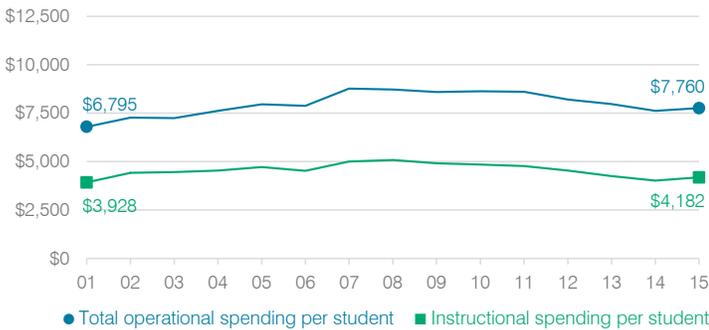
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.2 to 53.9 percent. As a percentage of total operational spending, plant operations and transportation increased substantially and administration increased slightly, while student support decreased and food service decreased slightly.

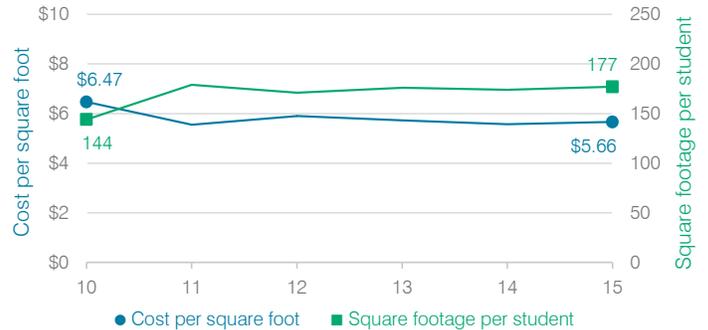
Administrative cost per student



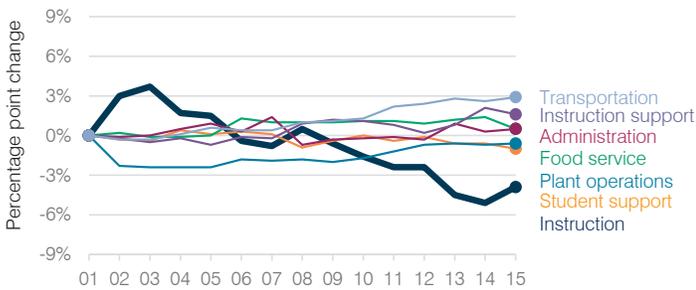
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



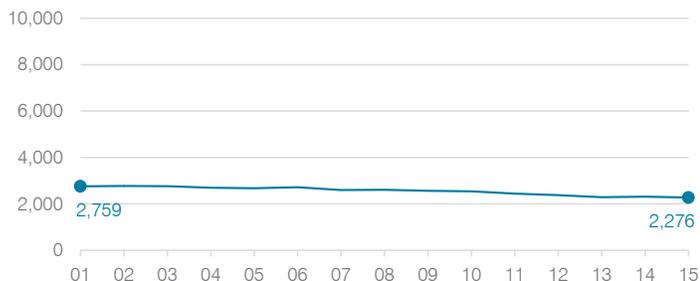
Changes in operational spending percentages



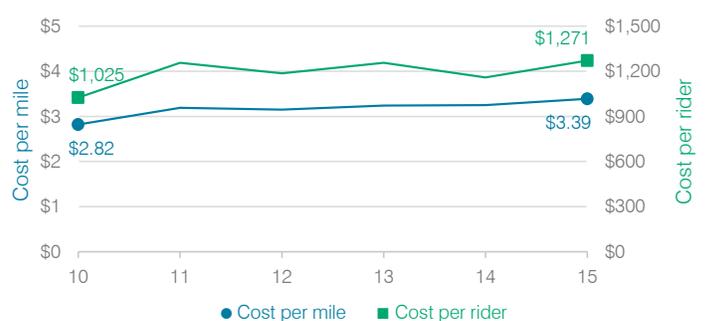
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Peach Springs Unified School District

Mohave County

Efficiency peer groups 10 and T-7, Achievement peer group 19

Legislative district(s): 7

District size, location:

Small, Rural

Students attending:

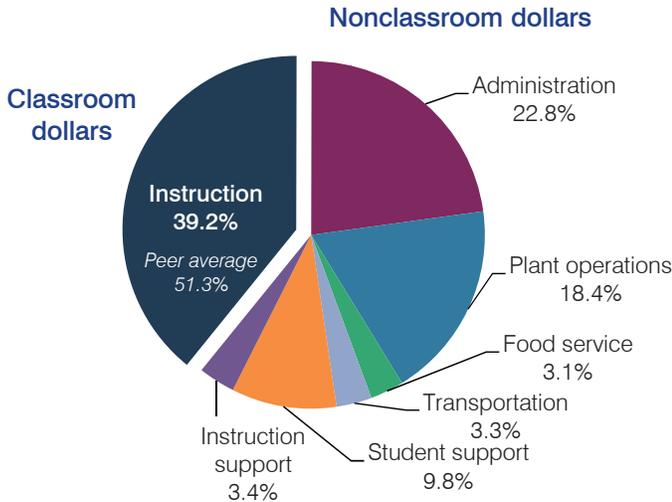
201

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	\$3,694	\$1,214	\$780
	Students per administrative position	50	57	67
Plant operations	Cost per square foot	\$5.83	\$6.49	\$6.09
	Square footage per student	510	181	153
Food service	Cost per meal equivalent	\$3.20	\$3.15	\$2.79
Transportation	Cost per mile	\$4.21	\$3.34	\$3.66
	Cost per rider	\$936	\$768	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

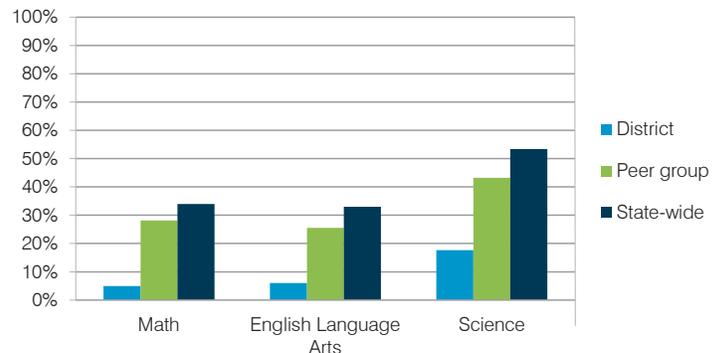
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,893	\$ 6,352	\$ 4,673	\$ 4,105
Administration	2,023	3,694	1,214	780
Plant operations	3,323	2,973	1,094	930
Food service	482	501	571	417
Transportation	529	539	541	371
Student support	1,801	1,595	489	613
Instruction support	1,158	552	283	442
Total operational	\$ 16,209	\$ 16,206	\$ 8,865	\$ 7,658
Land and buildings	\$ 462	\$ 59	\$ 778	\$ 641
Equipment	2,514	1,097	319	383
Interest	521	656	211	225
Other	29	0	53	150
Total nonoperational	\$ 3,526	\$ 1,812	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 19,735	\$ 18,018	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	34%	31%	23%
Students per teacher	11.8	12.9	18.6
Average teacher salary	\$46,508	\$43,855	\$46,008
Average years of teacher experience	13.9	12.6	11.0
Percentage of teachers in first 3 years	6%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.2%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Noncompliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 7,603	\$ 9,741	\$ 3,069	\$ 1,299
State	2,928	2,925	3,876	3,517
Local	4,320	3,642	4,375	4,248
Total revenues per pupil	\$14,851	\$16,308	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,951	\$ 6,474	\$ 6,395	\$ 5,303
Grants	951	2,785	2,153	1,167
Donations and tax credits	14	11	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	2,117	1,938	1 of 13	
Federal impact aid	6,656	6,960	4 of 13	
Voter-approved levy increases	700	318	8 of 13	

Peach Springs USD—page 2

Classroom dollar percentage

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

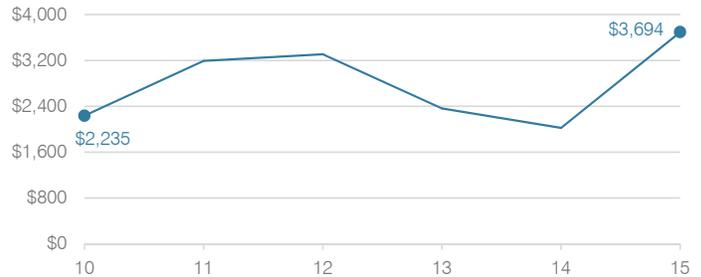
OPERATIONAL TRENDS

Fiscal years as indicated

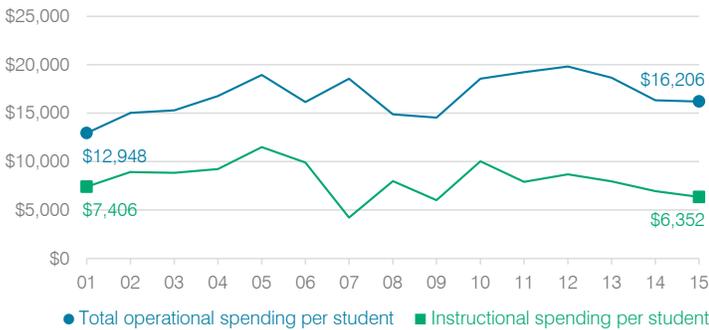
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.1 to 39.2 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and student support increased substantially.

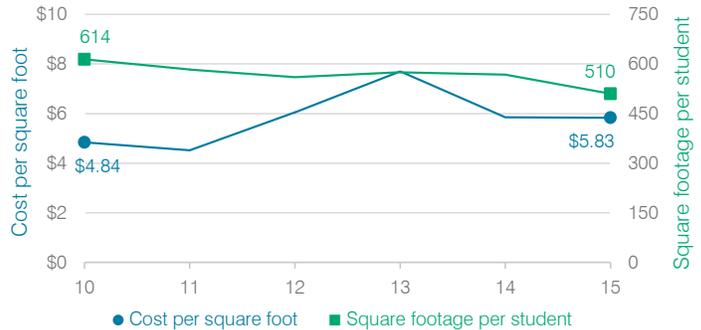
Administrative cost per student



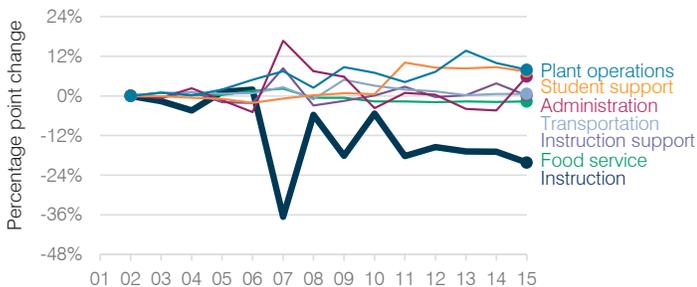
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



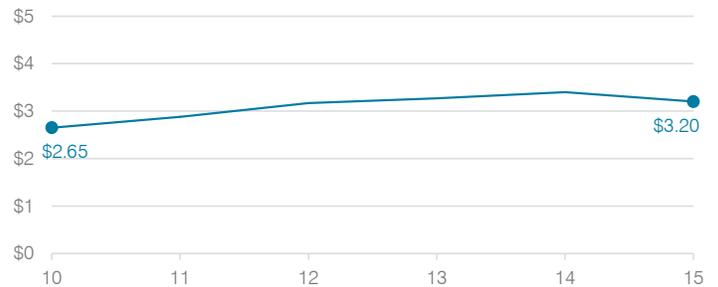
Plant cost per square foot and square footage per student



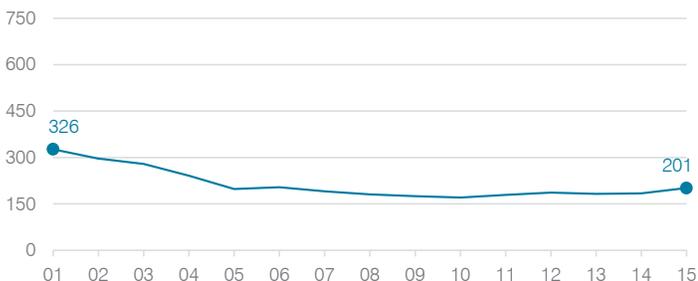
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Pearce Elementary School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

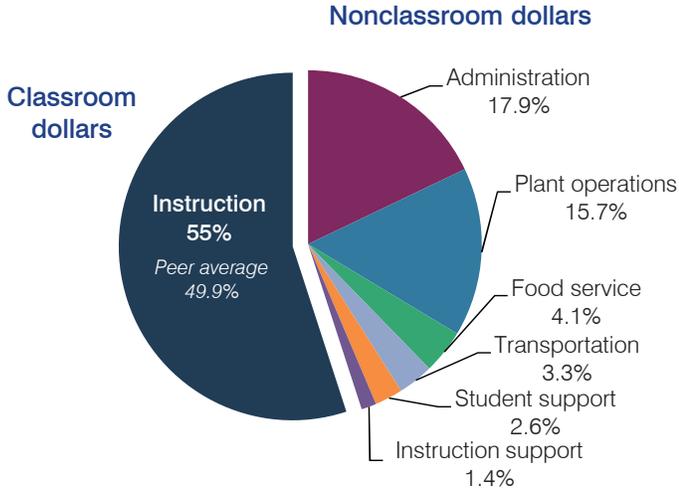
98

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	\$2,323	\$3,013	\$780
	Students per administrative position	30	29	67
Plant operations	Cost per square foot	\$6.83	\$6.80	\$6.09
	Square footage per student	299	370	153
Food service	Cost per meal equivalent	\$3.50	\$5.66	\$2.79
Transportation	Cost per mile	\$1.45	\$1.55	\$3.66
	Cost per rider	\$721	\$1,620	\$1,071

Per pupil spending

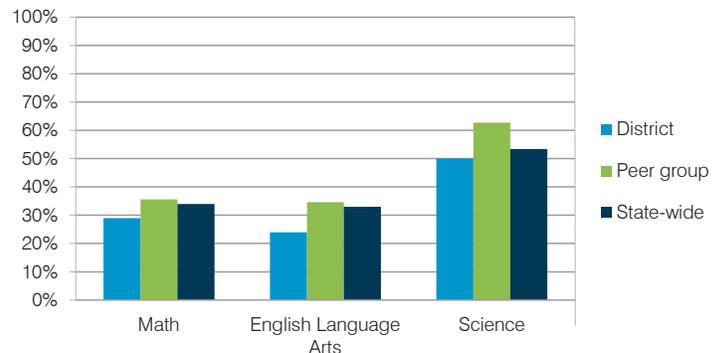
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,434	\$ 7,120	\$ 8,258	\$ 4,105
Administration	2,139	2,323	3,013	780
Plant operations	2,145	2,041	2,390	930
Food service	667	526	967	417
Transportation	772	426	1,127	371
Student support	335	332	664	613
Instruction support	130	187	572	442
Total operational	\$ 13,622	\$ 12,955	\$ 16,991	\$ 7,658
Land and buildings	\$ 9	\$ 60	\$ 961	\$ 641
Equipment	332	270	582	383
Interest	0	3	40	225
Other	0	0	90	150
Total nonoperational	\$ 341	\$ 333	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,963	\$ 13,288	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	27%	25%	23%
Students per teacher	10.6	12.5	18.6
Average teacher salary	\$46,040	\$46,197	\$46,008
Average years of teacher experience	12.5	11.8	11.0
Percentage of teachers in first 3 years	41%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	Frozen taxes, unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 938	\$ 910	\$ 2,858	\$ 1,299
State	3,455	3,824	4,521	3,517
Local	8,186	8,902	13,591	4,248
Total revenues per pupil	\$12,579	\$13,636	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,893	\$ 7,381	\$ 9,139	\$ 5,303
Grants	939	911	3,089	1,167
Donations and tax credits	89	104	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	5,455	5,617	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Pearce ESD—page 2

Classroom dollar percentage

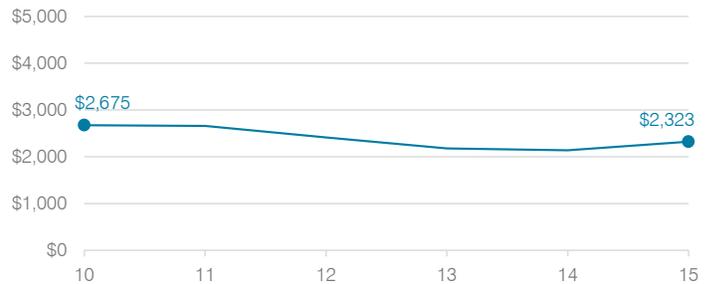
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.9	58.8	58.6	54.6	52.4	53.9	54.4	55.3	56.1	55.1	54.1	58.0	53.3	54.6	55.0

OPERATIONAL TRENDS Fiscal years as indicated

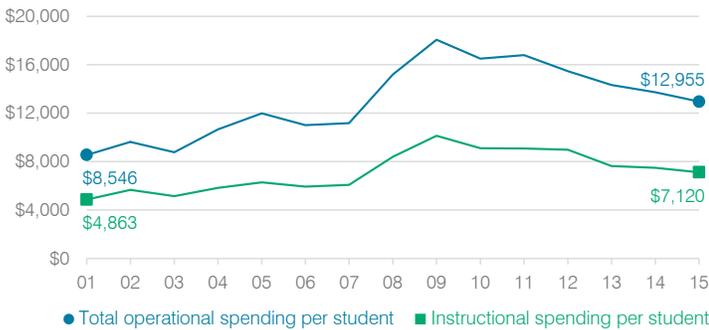
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 22 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 58 to a low of 53.3 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations increased substantially, while transportation decreased.

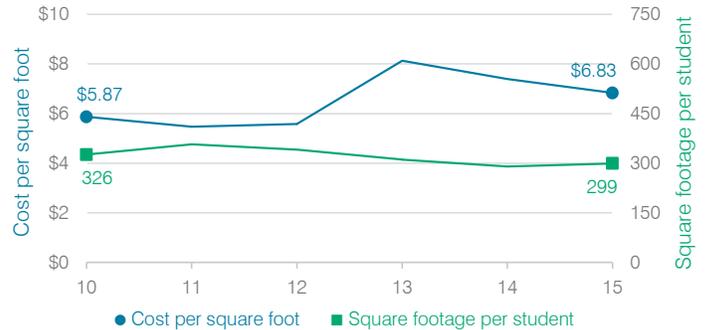
Administrative cost per student



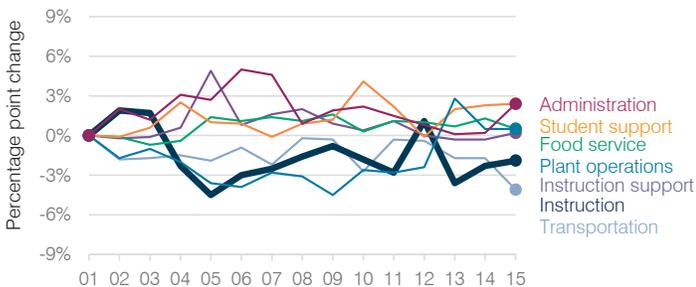
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



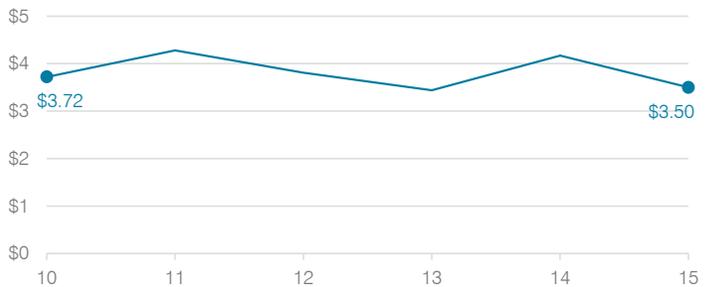
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



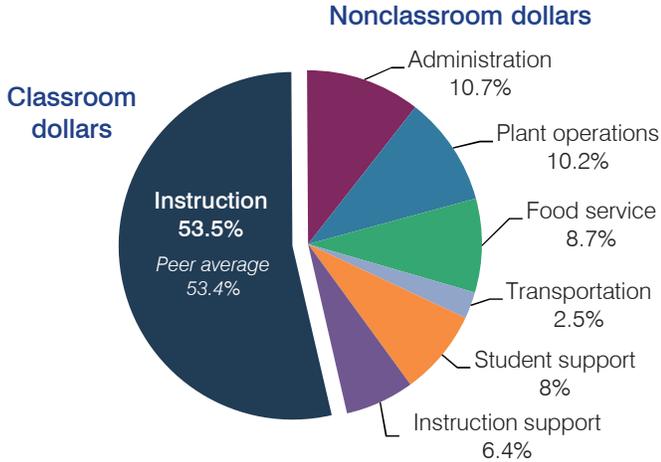
Pendergast Elementary School District

Maricopa County
 Efficiency peer groups 7 and T-3, Achievement peer group 13
 Legislative district(s): 19 and 29

District size, location: Large, City
 Students attending: 9,381
 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	\$752	\$709	\$780
	Students per administrative position	79	78	67
Plant operations	Cost per square foot	\$5.53	\$5.82	\$6.09
	Square footage per student	131	128	153
Food service	Cost per meal equivalent	\$2.61	\$2.62	\$2.79
Transportation	Cost per mile	\$5.37	\$3.90	\$3.66
	Cost per rider	\$1,038	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

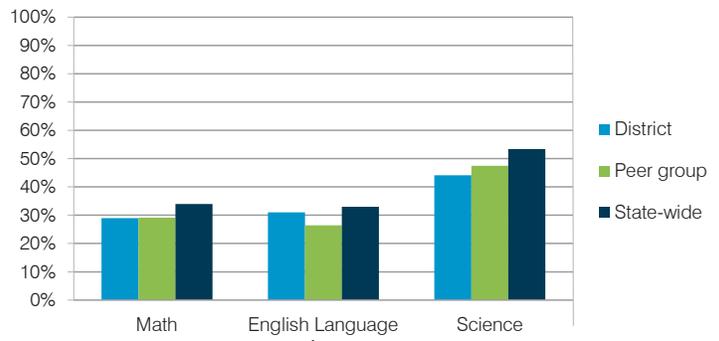
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,575	\$ 3,780	\$ 3,943	\$ 4,105
Administration	725	752	709	780
Plant operations	730	723	738	930
Food service	580	613	539	417
Transportation	196	179	301	371
Student support	589	568	564	613
Instruction support	568	454	470	442
Total operational	\$ 6,963	\$ 7,069	\$ 7,264	\$ 7,658
Land and buildings	\$ 687	\$ 1,098	\$ 643	\$ 641
Equipment	716	386	432	383
Interest	70	147	179	225
Other	219	269	188	150
Total nonoperational	\$ 1,692	\$ 1,900	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 8,655	\$ 8,969	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	27%	25%	23%
Students per teacher	19.5	19.6	18.6
Average teacher salary	\$45,070	\$41,292	\$46,008
Average years of teacher experience	9.3	7.7	11.0
Percentage of teachers in first 3 years	29%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,208	\$ 1,181	\$ 1,468	\$ 1,299
State	4,337	4,315	3,973	3,517
Local	2,542	2,682	3,380	4,248
Total revenues per pupil	\$ 8,087	\$ 8,178	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,060	\$ 4,781	\$ 4,915	\$ 5,303
Grants	1,269	1,256	1,502	1,167
Donations and tax credits	16	21	42	78
Select revenues from less common sources				
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	1,217	1,314	10 of 10	

Pendergast ESD—page 2

Classroom dollar percentage

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

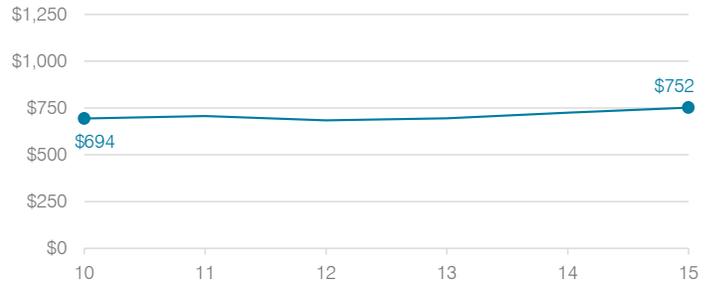
OPERATIONAL TRENDS

Fiscal years as indicated

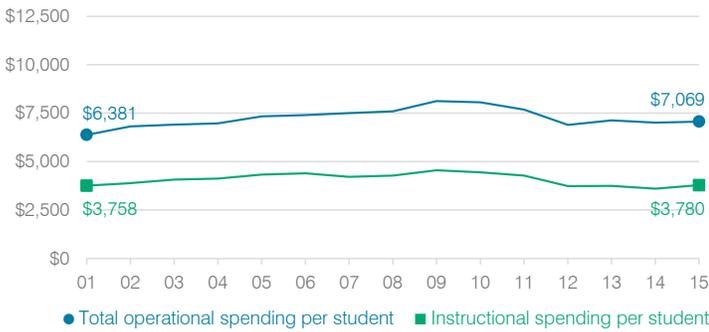
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.1 to 53.5 percent. As a percentage of total operational spending, food service increased substantially and administration increased, while instruction support decreased substantially overall. Other nonclassroom areas remained fairly stable.

Administrative cost per student



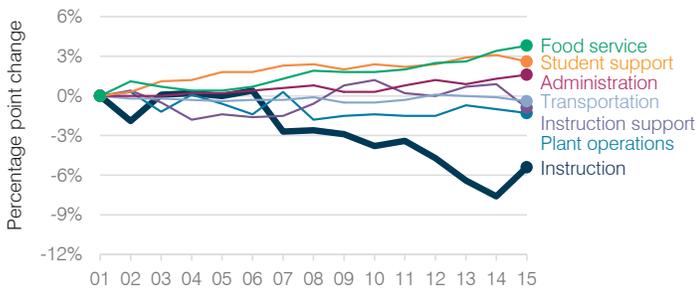
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



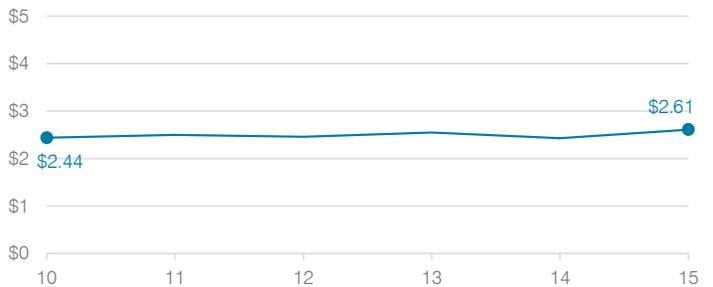
Plant cost per square foot and square footage per student



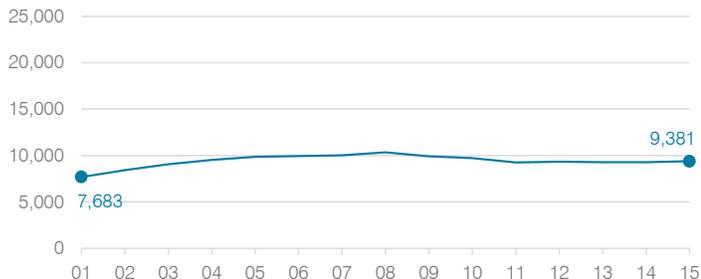
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



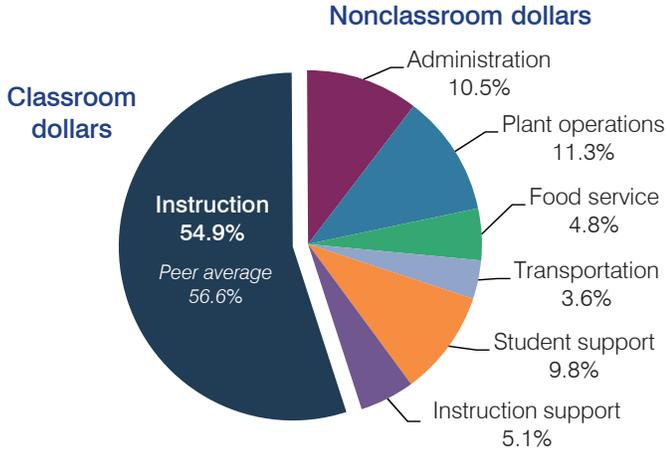
Peoria Unified School District

Maricopa County
 Efficiency peer groups 1 and T-5, Achievement peer group 2
 Legislative district(s): 20, 21, 22, and 29

District size, location: Very large, Suburb
 Students attending: 35,315
 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	\$702	\$641	\$780
	Students per administrative position	85	81	67
Plant operations	Cost per square foot	\$5.71	\$5.93	\$6.09
	Square footage per student	133	144	153
Food service	Cost per meal equivalent	\$2.95	\$2.75	\$2.79
Transportation	Cost per mile	\$3.12	\$3.48	\$3.66
	Cost per rider	\$1,157	\$1,392	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

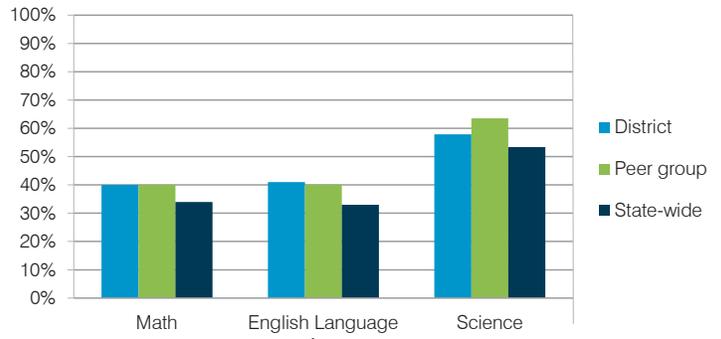
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,814	\$ 3,685	\$ 4,107	\$ 4,105
Administration	601	702	641	780
Plant operations	718	761	853	930
Food service	308	325	333	417
Transportation	236	239	343	371
Student support	582	660	618	613
Instruction support	326	343	367	442
Total operational	\$ 6,585	\$ 6,715	\$ 7,262	\$ 7,658
Land and buildings	\$ 1,190	\$ 605	\$ 551	\$ 641
Equipment	450	305	316	383
Interest	228	278	266	225
Other	130	122	184	150
Total nonoperational	\$ 1,998	\$ 1,310	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 8,583	\$ 8,025	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	93%	88%	76%
Poverty rate (2014)	15%	14%	23%
Students per teacher	17.8	19.3	18.6
Average teacher salary	\$40,399	\$44,660	\$46,008
Average years of teacher experience	10.6	10.7	11.0
Percentage of teachers in first 3 years	18%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	1.1%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 521	\$ 797	\$ 839	\$ 1,299
State	3,718	3,664	3,183	3,517
Local	3,446	3,435	4,941	4,248
Total revenues per pupil	\$ 7,685	\$ 7,896	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,241	\$ 4,996	\$ 5,221	\$ 5,303
Grants	577	836	854	1,167
Donations and tax credits	64	65	83	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	1,282	1,179	10 of 10	

Peoria USD—page 2

Classroom dollar percentage

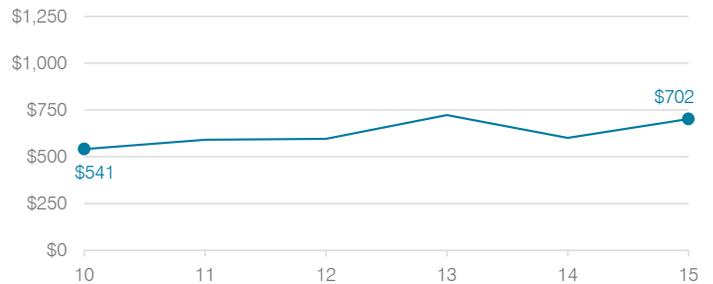
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	61.9	61.5	61.4	61.5	60.0	60.6	59.6	59.8	60.5	59.6	57.2	57.6	56.0	57.9	54.9

OPERATIONAL TRENDS Fiscal years as indicated

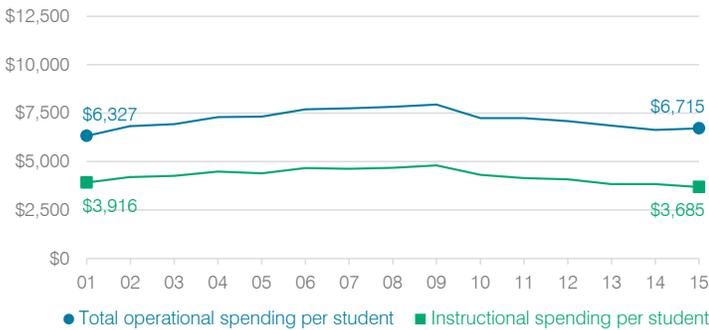
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.6 to 54.9 percent. As a percentage of total operational spending, administration increased substantially, and plant operations, food service, and student support increased slightly, while transportation remained stable.

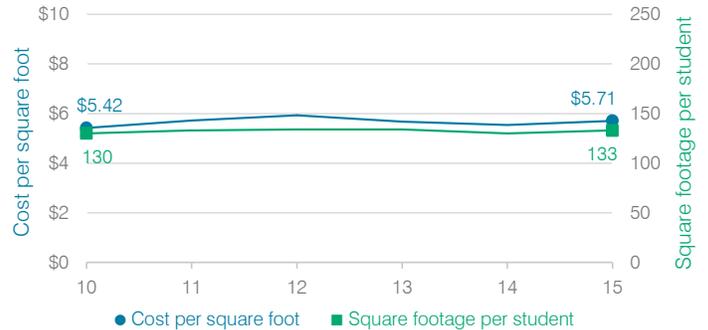
Administrative cost per student



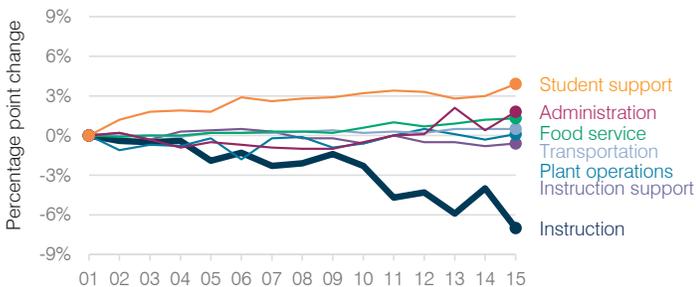
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



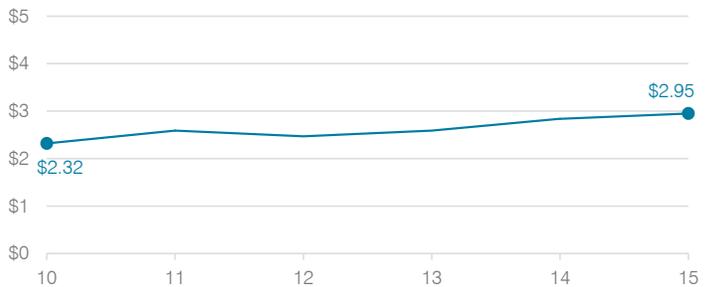
Plant cost per square foot and square footage per student



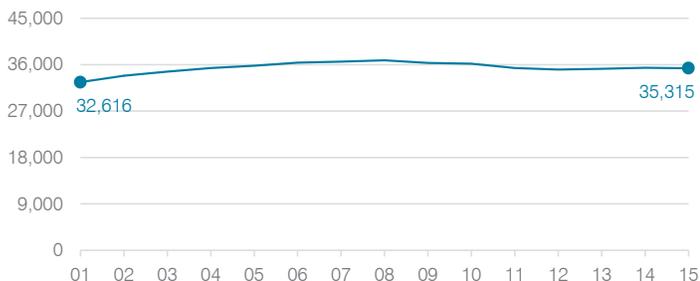
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



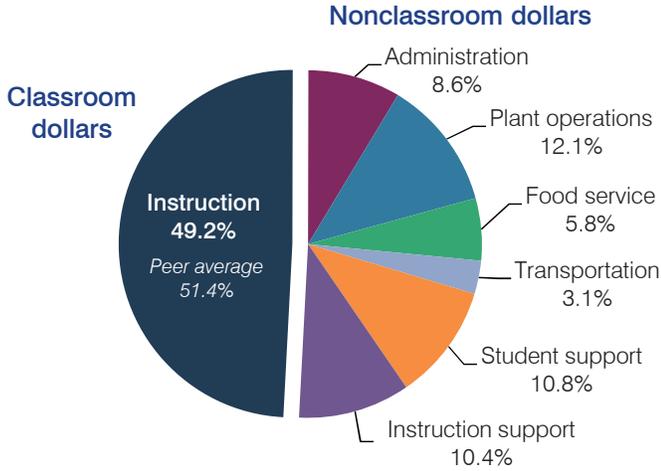
Phoenix Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-2, Achievement peer group 15
 Legislative district(s): 24, 27, and 30

District size, location: Medium-large, City
 Students attending: 6,820
 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	\$883	\$918	\$780
	Students per administrative position	48	70	67
Plant operations	Cost per square foot	\$7.29	\$6.18	\$6.09
	Square footage per student	171	140	153
Food service	Cost per meal equivalent	\$2.40	\$2.61	\$2.79
Transportation	Cost per mile	\$7.97	\$4.87	\$3.66
	Cost per rider	\$1,758	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

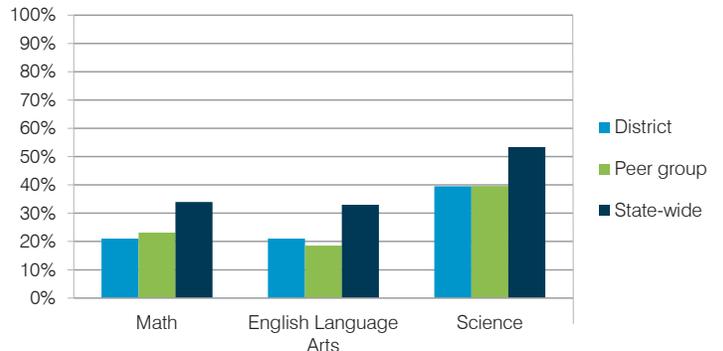
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,796	\$ 5,080	\$ 3,933	\$ 4,105
Administration	883	883	918	780
Plant operations	1,215	1,250	851	930
Food service	599	599	592	417
Transportation	345	323	295	371
Student support	1,048	1,118	564	613
Instruction support	1,041	1,077	484	442
Total operational	\$ 9,927	\$ 10,330	\$ 7,637	\$ 7,658
Land and buildings	\$ 204	\$ 766	\$ 1,094	\$ 641
Equipment	230	195	412	383
Interest	291	327	239	225
Other	25	19	136	150
Total nonoperational	\$ 750	\$ 1,307	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 10,677	\$ 11,637	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	53%	50%	23%
Students per teacher	14.7	18.5	18.6
Average teacher salary	\$38,771	\$49,020	\$46,008
Average years of teacher experience	9.5	9.0	11.0
Percentage of teachers in first 3 years	38%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.1%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,590	\$ 2,407	\$ 1,698	\$ 1,299
State	2,443	3,012	3,607	3,517
Local	6,819	6,612	4,048	4,248
Total revenues per pupil	\$ 11,852	\$ 12,031	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,847	\$ 4,715	\$ 4,908	\$ 5,303
Grants	2,692	2,558	1,782	1,167
Donations and tax credits	41	51	46	78
Select revenues from less common sources				
Desegregation	\$ 1,538	\$ 1,635	4 of 19	
Small school adjustment	0	0	0 of 19	
Federal impact aid	0	0	0 of 19	
Voter-approved levy increases	2,435	2,530	19 of 19	

Phoenix ESD—page 2

Classroom dollar percentage

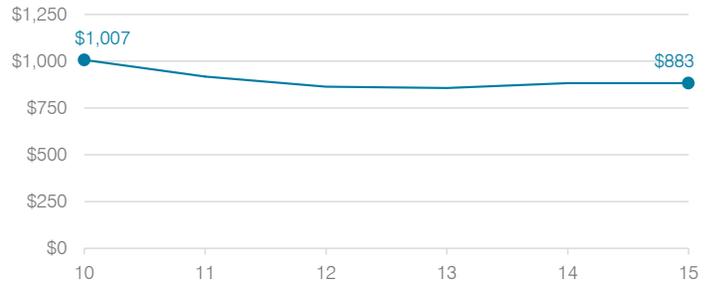
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.8	55.3	54.3	54.1	57.1	55.1	54.0	56.3	53.8	50.9	49.1	48.8	48.0	48.3	49.2

OPERATIONAL TRENDS Fiscal years as indicated

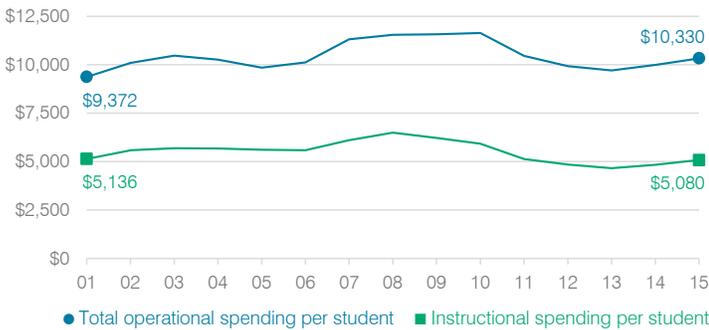
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom decreased overall from 50.9 to 49.2 percent. As a percentage of total operational spending, student support increased substantially overall and food service and transportation increased slightly, while administration decreased slightly. Plant operations remained fairly stable.

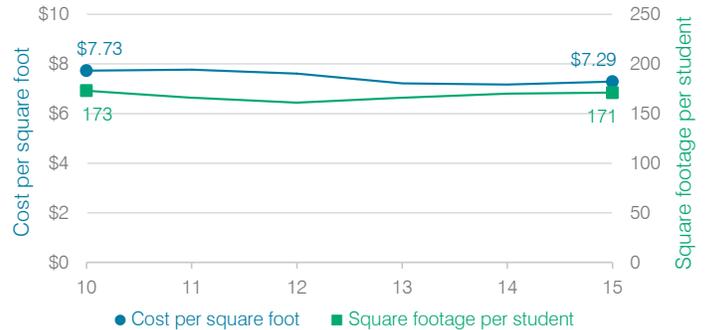
Administrative cost per student



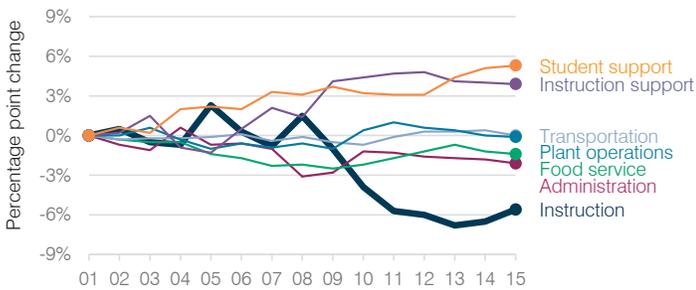
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



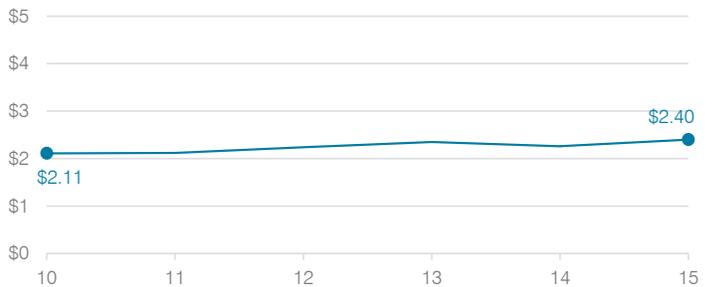
Plant cost per square foot and square footage per student



Changes in operational spending percentages



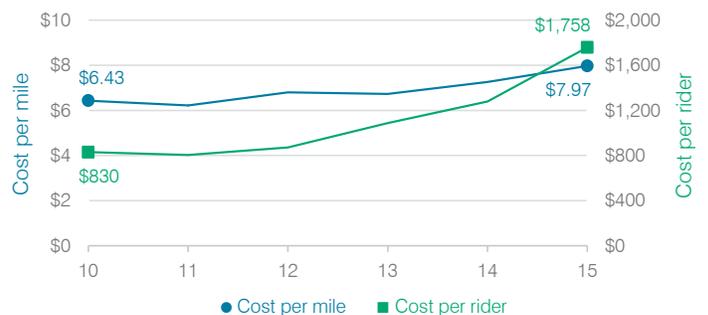
Food service cost per meal



Students attending



Transportation costs per mile and per rider



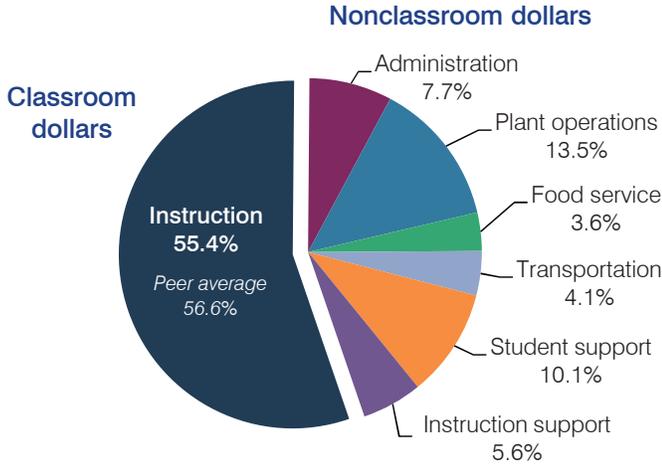
Phoenix Union High School District

Maricopa County
 Efficiency peer groups 1 and T-5, Achievement peer group 9
 Legislative district(s): 19, 24, 27, 28, 29, and 30

District size, location: Very large, City
 Students attending: 26,510
 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	\$768	\$641	\$780
	Students per administrative position	38	81	67
Plant operations	Cost per square foot	\$8.21	\$5.93	\$6.09
	Square footage per student	165	144	153
Food service	Cost per meal equivalent	\$2.73	\$2.75	\$2.79
Transportation	Cost per mile	N/A	\$3.48	\$3.66
	Cost per rider	\$799	\$1,392	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

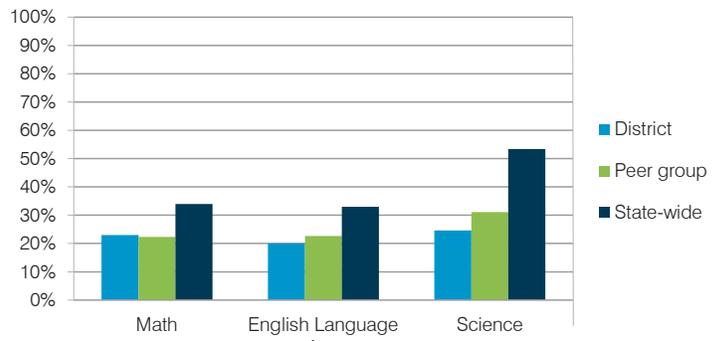
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,266	\$ 5,546	\$ 4,107	\$ 4,105
Administration	699	768	641	780
Plant operations	1,332	1,351	853	930
Food service	334	360	333	417
Transportation	448	418	343	371
Student support	1,012	1,009	618	613
Instruction support	543	565	367	442
Total operational	\$ 9,634	\$ 10,017	\$ 7,262	\$ 7,658
Land and buildings	\$ 864	\$ 1,290	\$ 551	\$ 641
Equipment	531	447	316	383
Interest	321	422	266	225
Other	20	32	184	150
Total nonoperational	\$ 1,736	\$ 2,191	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 11,370	\$ 12,208	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	77%	83%	76%
Poverty rate (2014)	33%	31%	23%
Students per teacher	18.2	21.5	18.6
Average teacher salary	\$60,834	\$53,881	\$46,008
Average years of teacher experience	12.9	11.6	11.0
Percentage of teachers in first 3 years	8%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: Low

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,360	\$ 1,378	\$ 839	\$ 1,299
State	2,507	2,616	3,183	3,517
Local	7,657	7,554	4,941	4,248
Total revenues per pupil	\$ 11,524	\$ 11,548	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,750	\$ 5,483	\$ 5,221	\$ 5,303
Grants	1,407	1,412	854	1,167
Donations and tax credits	24	27	83	78
Select revenues from less common sources				
Desegregation	\$ 1,911	\$ 1,968	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	1,801	1,992	10 of 10	

Phoenix UHSD—page 2

Classroom dollar percentage

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

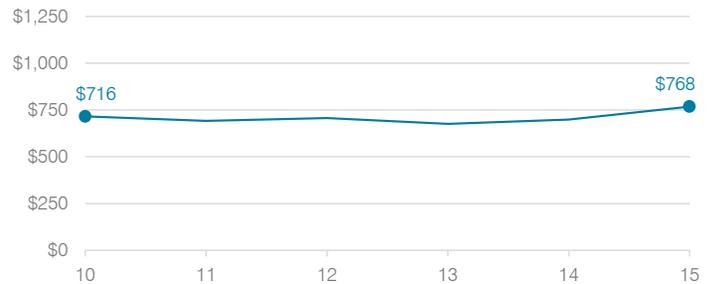
OPERATIONAL TRENDS

Fiscal years as indicated

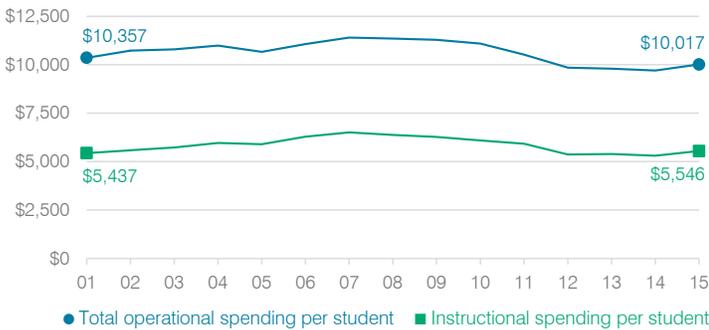
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 54.9 to 55.4 percent. As a percentage of total operational spending, plant operations decreased slightly overall, while administration increased slightly. Other nonclassroom areas remained fairly stable.

Administrative cost per student



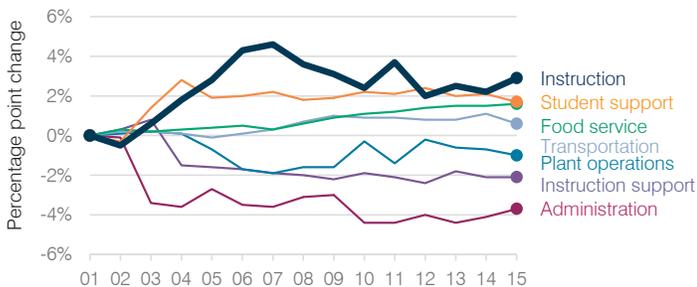
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



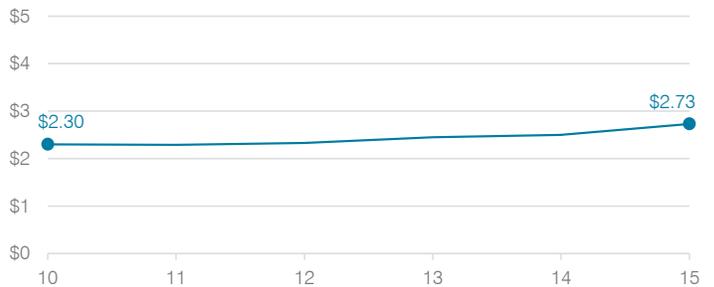
Plant cost per square foot and square footage per student



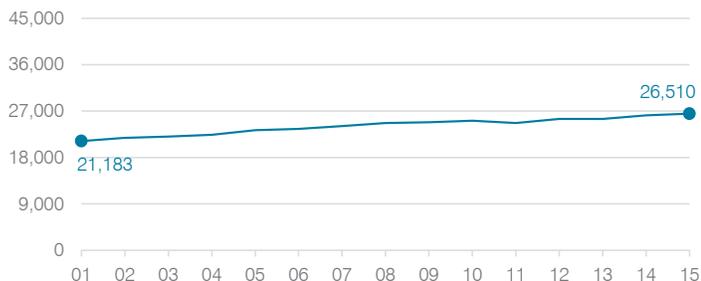
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Picacho Elementary School District

Pinal County

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

Legislative district(s): 8 and 11

District size, location:

Very small, Rural

Students attending:

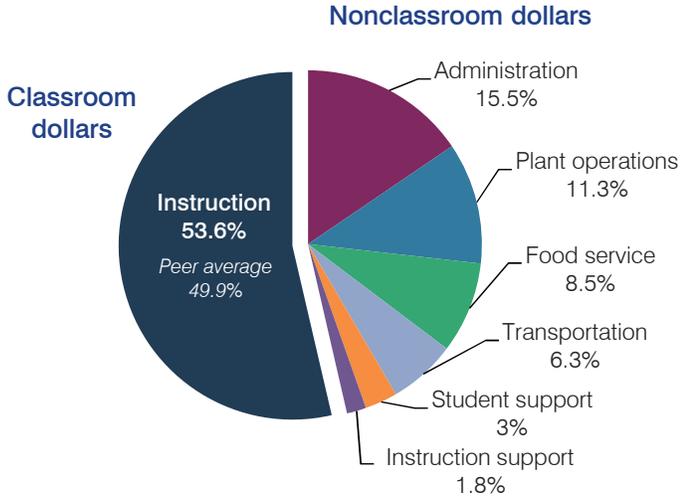
181

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	\$1,381	\$3,013	\$780
	Students per administrative position	66	29	67
Plant operations	Cost per square foot	\$6.76	\$6.80	\$6.09
	Square footage per student	148	370	153
Food service	Cost per meal equivalent	\$3.26	\$5.66	\$2.79
	Cost per mile	\$2.89	\$1.55	\$3.66
Transportation	Cost per rider	\$547	\$1,620	\$1,071

Per pupil spending

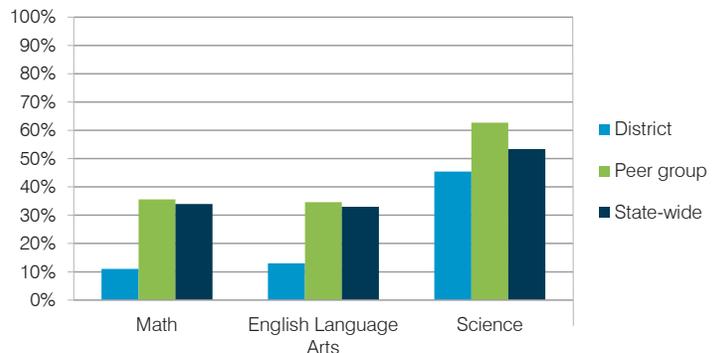
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,136	\$ 4,773	\$ 8,258	\$ 4,105
Administration	1,405	1,381	3,013	780
Plant operations	1,127	1,004	2,390	930
Food service	727	752	967	417
Transportation	520	563	1,127	371
Student support	275	267	664	613
Instruction support	106	160	572	442
Total operational	\$ 9,296	\$ 8,900	\$ 16,991	\$ 7,658
Land and buildings	\$ 13	\$ 0	\$ 961	\$ 641
Equipment	359	241	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 372	\$ 241	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 9,668	\$ 9,141	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	24%	25%	23%
Students per teacher	15.0	12.5	18.6
Average teacher salary	\$41,696	\$46,197	\$46,008
Average years of teacher experience	12.1	11.8	11.0
Percentage of teachers in first 3 years	18%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,475	\$ 1,226	\$ 2,858	\$ 1,299
State	2,199	1,393	4,521	3,517
Local	5,644	6,218	13,591	4,248
Total revenues per pupil	\$ 9,318	\$ 8,837	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,676	\$ 5,911	\$ 9,139	\$ 5,303
Grants	1,566	1,228	3,089	1,167
Donations and tax credits	16	28	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	665	607	7 of 53	

Picacho ESD—page 2

Classroom dollar percentage

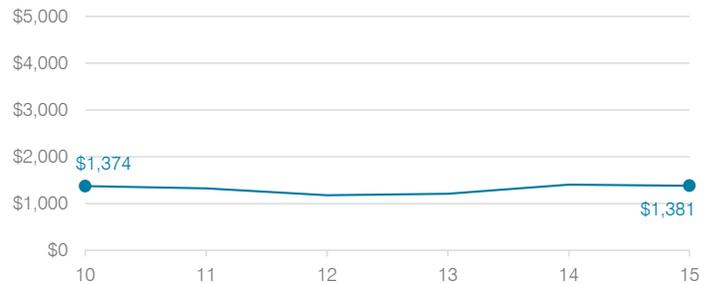
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	55.0	52.7	55.9	48.5	54.1	55.8	52.3	57.9	55.6	56.2	51.8	52.3	51.9	55.3	53.6

OPERATIONAL TRENDS Fiscal years as indicated

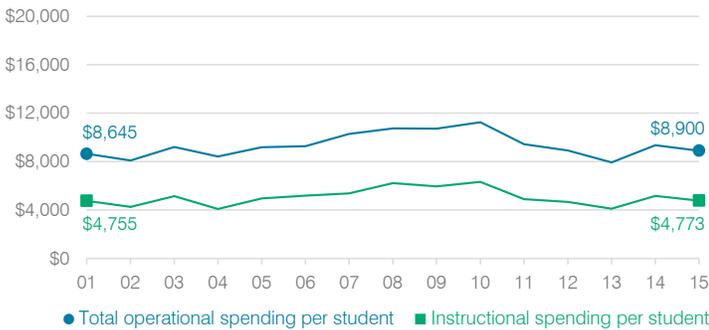
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 21 percent. Spending in the classroom varied year to year, decreasing from 56.2 to 53.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration increased substantially and instruction support increased, while student support decreased.

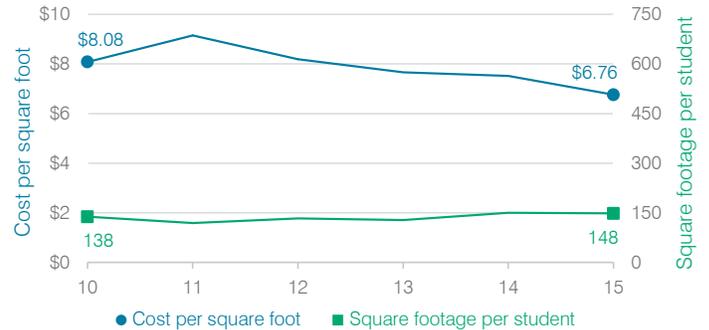
Administrative cost per student



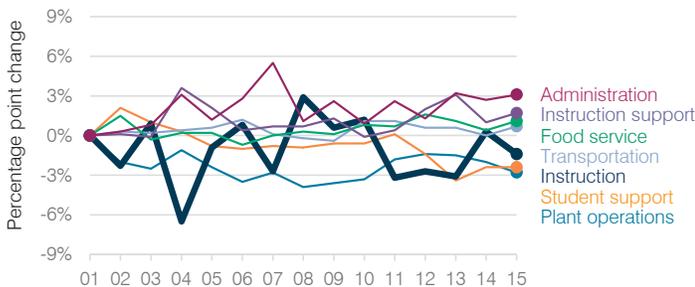
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



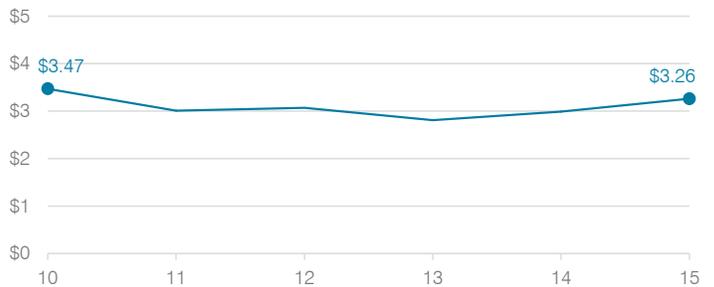
Plant cost per square foot and square footage per student



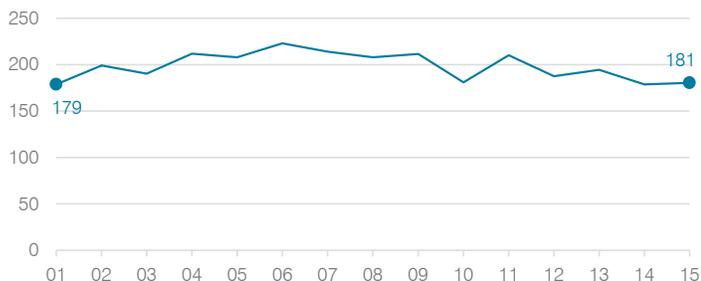
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



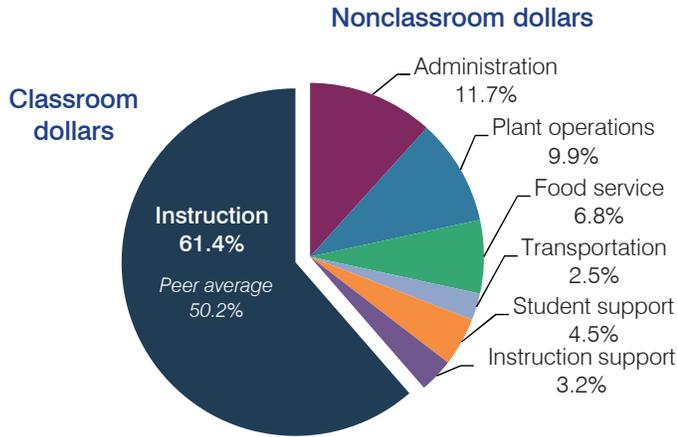
Pima Unified School District

Graham County
 Efficiency peer groups 5 and T-7, Achievement peer group 5
 Legislative district(s): 14

District size, location: Medium, Town
 Students attending: 798
 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	\$801	\$1,075	\$780
	Students per administrative position	69	58	67
Plant operations	Cost per square foot	\$4.93	\$4.90	\$6.09
	Square footage per student	138	258	153
Food service	Cost per meal equivalent	\$3.27	\$3.39	\$2.79
Transportation	Cost per mile	\$3.84	\$3.34	\$3.66
	Cost per rider	\$345	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

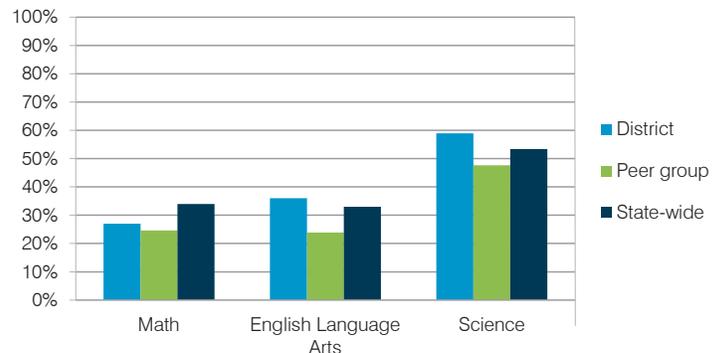
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,057	\$ 4,209	\$ 4,428	\$ 4,105
Administration	900	801	1,075	780
Plant operations	666	679	1,203	930
Food service	391	465	428	417
Transportation	162	171	498	371
Student support	256	306	623	613
Instruction support	165	221	353	442
Total operational	\$ 6,597	\$ 6,852	\$ 8,608	\$ 7,658
Land and buildings	\$ 60	\$ 58	\$ 504	\$ 641
Equipment	223	300	492	383
Interest	43	34	248	225
Other	27	0	57	150
Total nonoperational	\$ 353	\$ 392	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 6,950	\$ 7,244	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	91%	81%	76%
Poverty rate (2014)	21%	24%	23%
Students per teacher	17.0	16.7	18.6
Average teacher salary	\$35,037	\$43,855	\$46,008
Average years of teacher experience	11.5	12.3	11.0
Percentage of teachers in first 3 years	24%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 592	\$ 799	\$ 3,790	\$ 1,299
State	5,147	5,275	3,700	3,517
Local	1,636	1,806	4,105	4,248
Total revenues per pupil	\$ 7,375	\$ 7,880	\$11,595	\$ 9,064

Select revenues from common sources	District	Peer average	State average
Equalization formula funding	\$ 5,635	\$ 5,559	\$ 5,693
Grants	613	813	1,675
Donations and tax credits	72	88	140

Select revenues from less common sources	Number of peers receiving
Desegregation	1 of 29
Small school adjustment	0 of 29
Federal impact aid	15 of 29
Voter-approved levy increases	19 of 29

Pima USD—page 2

Classroom dollar percentage

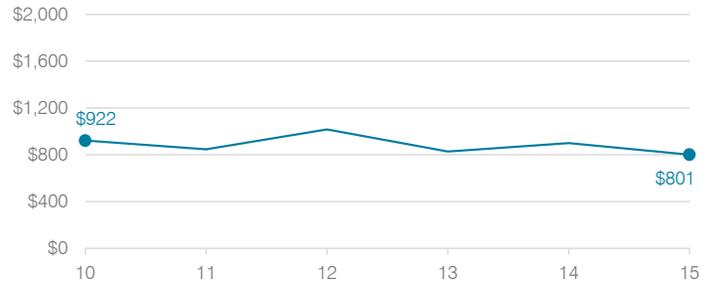
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	59.9	61.5	61.0	58.7	59.6	57.6	60.9	60.4	60.3	57.8	59.0	57.2	59.6	61.5	61.4

OPERATIONAL TRENDS Fiscal years as indicated

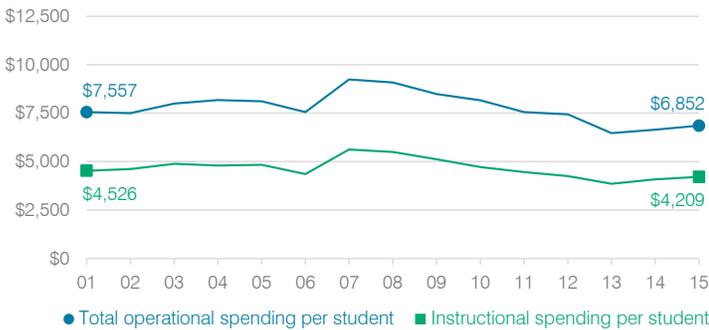
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 16 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 57.8 to 61.4 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and administration and instruction support decreased slightly. Food service increased slightly.

Administrative cost per student



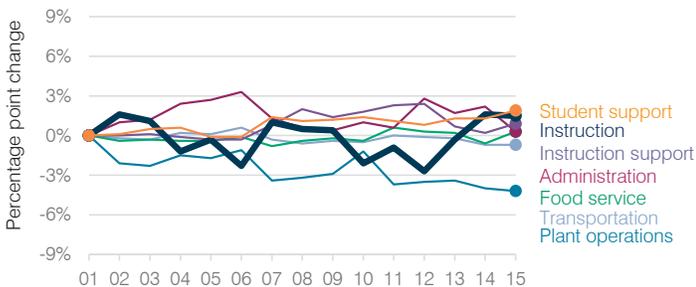
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



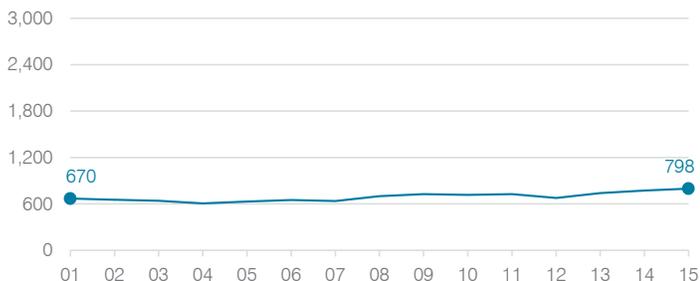
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Pine Strawberry Elementary School District

Gila County

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

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

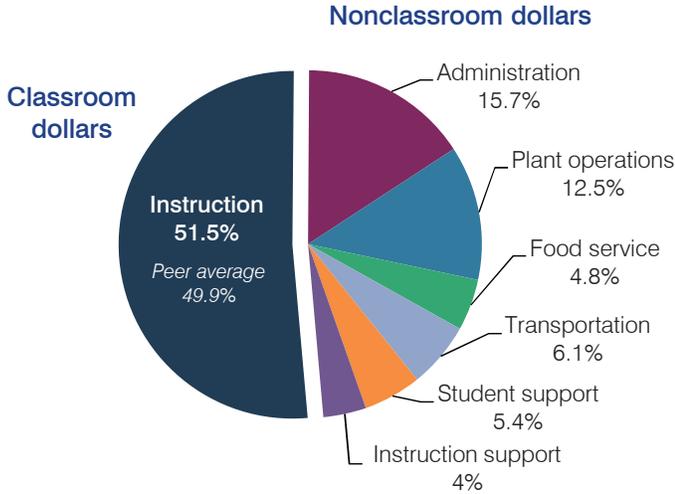
125

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	\$3,351	\$3,013	\$780
	Students per administrative position	31	29	67
Plant operations	Cost per square foot	\$4.99	\$6.80	\$6.09
	Square footage per student	534	370	153
Food service	Cost per meal equivalent	\$7.24	\$5.66	\$2.79
Transportation	Cost per mile	\$2.53	\$1.55	\$3.66
	Cost per rider	\$1,851	\$1,620	\$1,071

Per pupil spending

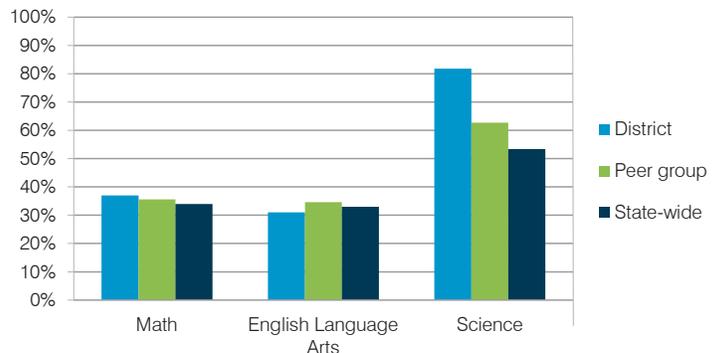
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,890	\$ 11,002	\$ 8,258	\$ 4,105
Administration	3,715	3,351	3,013	780
Plant operations	3,002	2,668	2,390	930
Food service	1,028	1,014	967	417
Transportation	1,652	1,312	1,127	371
Student support	1,322	1,152	664	613
Instruction support	710	844	572	442
Total operational	\$ 22,319	\$ 21,343	\$ 16,991	\$ 7,658
Land and buildings	\$ 107	\$ 204	\$ 961	\$ 641
Equipment	500	244	582	383
Interest	0	0	40	225
Other	303	196	90	150
Total nonoperational	\$ 910	\$ 644	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 23,229	\$ 21,987	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	24%	25%	23%
Students per teacher	7.6	12.5	18.6
Average teacher salary	\$44,364	\$46,197	\$46,008
Average years of teacher experience	8.9	11.8	11.0
Percentage of teachers in first 3 years	7%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,413	\$ 2,128	\$ 2,858	\$ 1,299
State	1,182	1,171	4,521	3,517
Local	19,369	19,615	13,591	4,248
Total revenues per pupil	\$22,964	\$22,914	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,486	\$ 6,563	\$ 9,139	\$ 5,303
Grants	2,422	2,142	3,089	1,167
Donations and tax credits	581	615	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	16,540	16,084	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Pine Strawberry ESD—page 2

Classroom dollar percentage

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

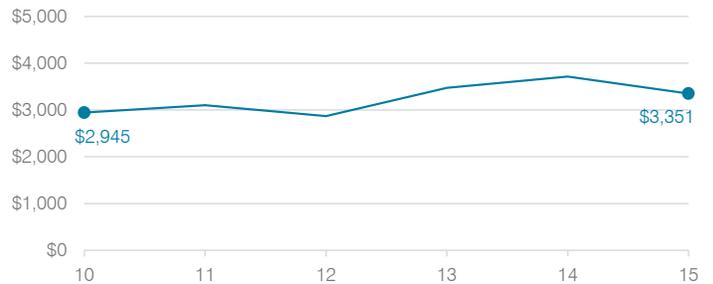
OPERATIONAL TRENDS

Fiscal years as indicated

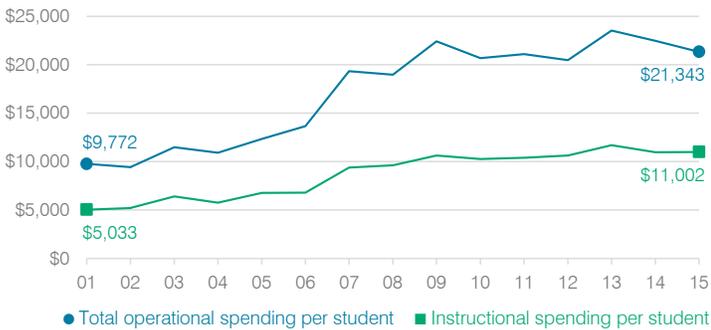
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 49.6 to 51.5 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, transportation and instruction support decreased.

Administrative cost per student



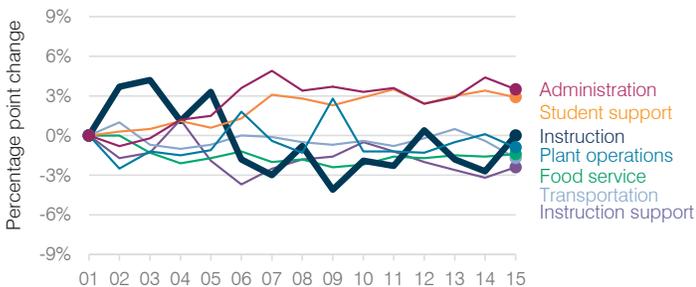
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



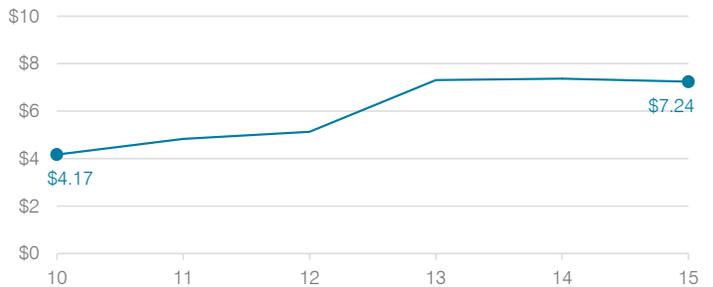
Plant cost per square foot and square footage per student



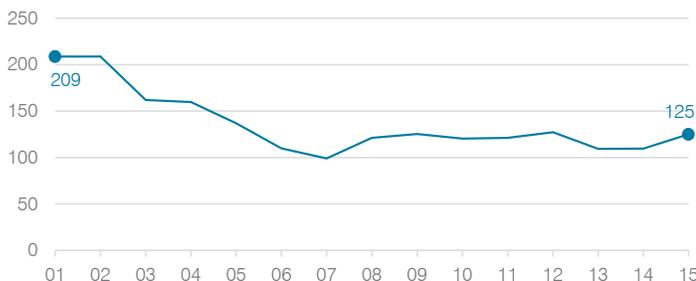
Changes in operational spending percentages



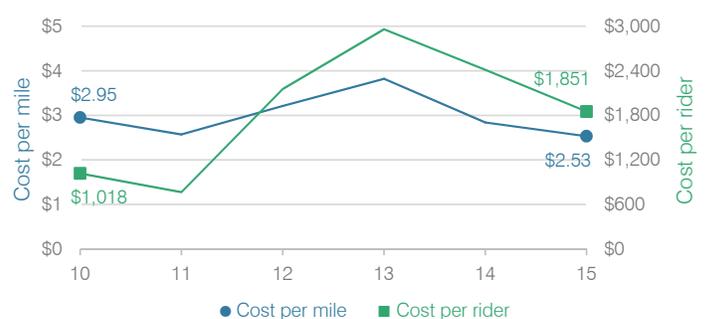
Food service cost per meal



Students attending



Transportation costs per mile and per rider



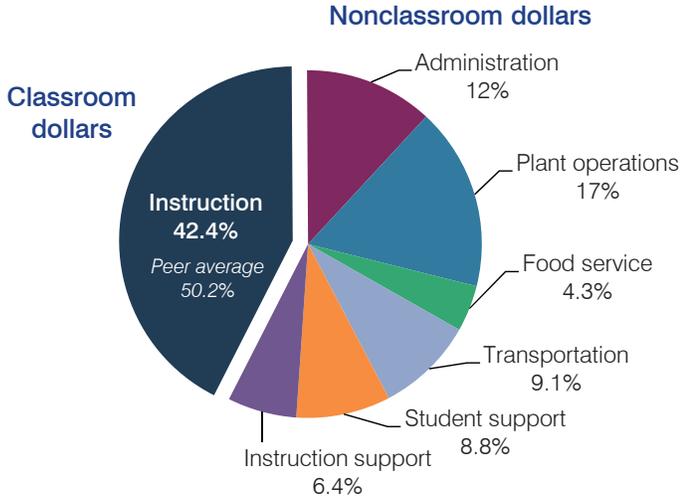
Pinon Unified School District

Navajo County
 Efficiency peer groups 5 and T-10, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium, Rural
 Students attending: 1,217
 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	\$1,842	\$1,075	\$780
	Students per administrative position	32	58	67
Plant operations	Cost per square foot	\$9.20	\$4.90	\$6.09
	Square footage per student	283	258	153
Food service	Cost per meal equivalent	\$3.20	\$3.39	\$2.79
Transportation	Cost per mile	\$3.87	\$2.01	\$3.66
	Cost per rider	\$2,448	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

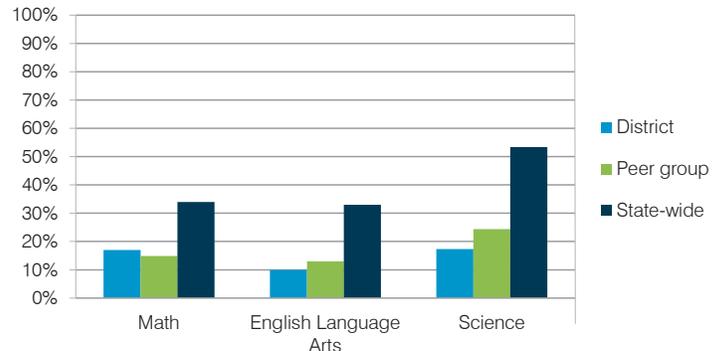
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,688	\$ 6,495	\$ 4,428	\$ 4,105
Administration	1,719	1,842	1,075	780
Plant operations	2,587	2,601	1,203	930
Food service	602	658	428	417
Transportation	1,204	1,388	498	371
Student support	1,101	1,349	623	613
Instruction support	908	988	353	442
Total operational	\$ 13,809	\$ 15,321	\$ 8,608	\$ 7,658
Land and buildings	\$ 170	\$ 180	\$ 504	\$ 641
Equipment	546	576	492	383
Interest	234	69	248	225
Other	3	74	57	150
Total nonoperational	\$ 953	\$ 899	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 14,762	\$ 16,220	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2014)	79%	72%	76%
Poverty rate (2014)	42%	41%	23%
Students per teacher	11.7	15.8	18.6
Average teacher salary	\$52,311	\$45,502	\$46,008
Average years of teacher experience	9.0	12.7	11.0
Percentage of teachers in first 3 years	26%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 8,032	\$ 9,147	\$ 3,790	\$ 1,299
State	5,907	5,126	3,700	3,517
Local	946	912	4,105	4,248
Total revenues per pupil	\$14,885	\$15,185	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,079	\$ 5,817	\$ 5,693	\$ 5,303
Grants	2,476	2,431	1,675	1,167
Donations and tax credits	1	1	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,702	6,893	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Pinon USD—page 2

Classroom dollar percentage

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

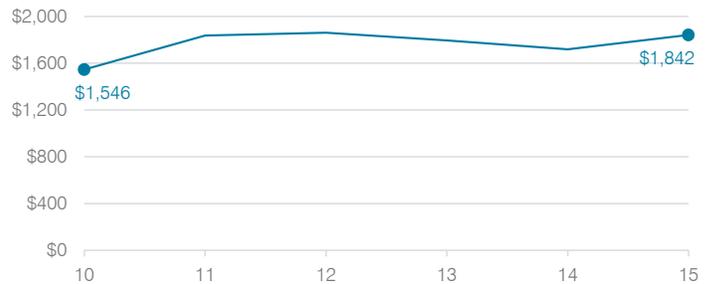
OPERATIONAL TRENDS

Fiscal years as indicated

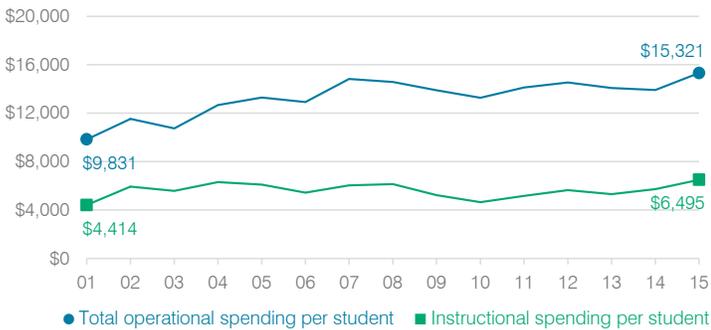
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 15 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 35 to 42.4 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and administration and food service decreased slightly, while transportation increased slightly. Other nonclassroom areas varied year to year.

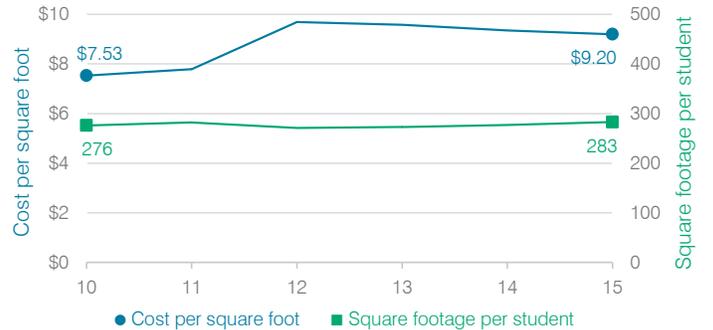
Administrative cost per student



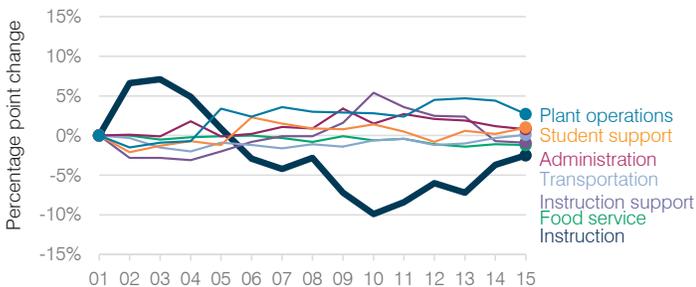
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



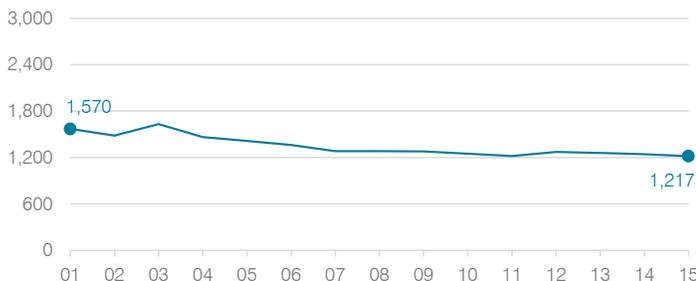
Changes in operational spending percentages



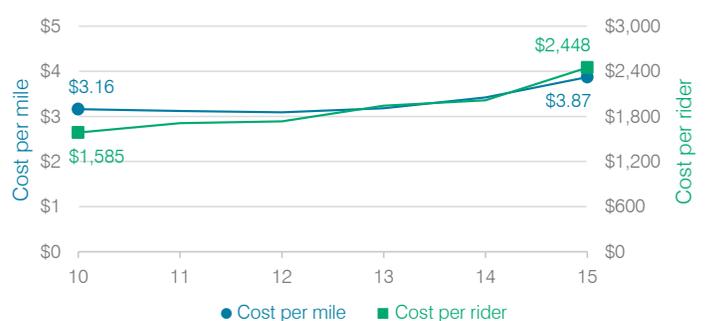
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Pomerene Elementary School District

Cochise County

District size, location:

Very small, Rural

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

Students attending:

81

Legislative district(s): 14

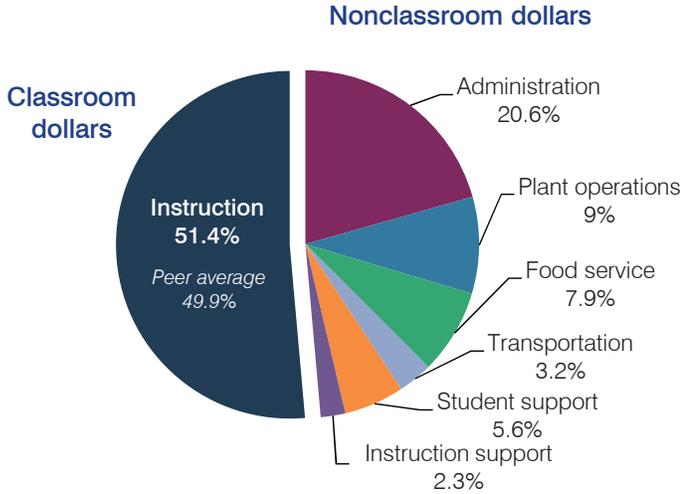
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,484	\$3,013	\$780
	Students per administrative position	27	29	67
Plant operations	Cost per square foot	\$3.04	\$6.80	\$6.09
	Square footage per student	357	370	153
Food service	Cost per meal equivalent	\$5.49	\$5.66	\$2.79
Transportation	Cost per mile	\$5.92	\$1.55	\$3.66
	Cost per rider	\$566	\$1,620	\$1,071

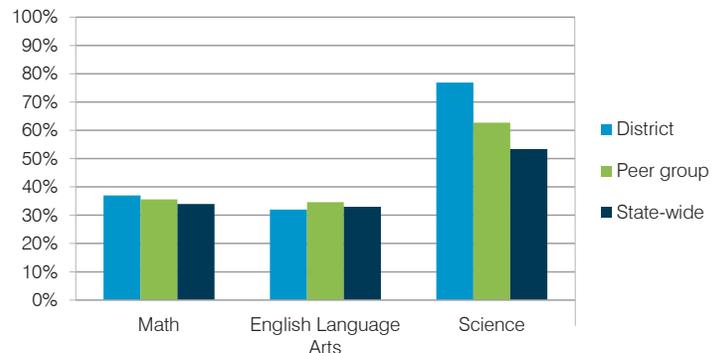
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,815	\$ 6,206	\$ 8,258	\$ 4,105
Administration	1,565	2,484	3,013	780
Plant operations	999	1,085	2,390	930
Food service	686	960	967	417
Transportation	386	392	1,127	371
Student support	532	674	664	613
Instruction support	252	278	572	442
Total operational	\$ 9,235	\$ 12,079	\$ 16,991	\$ 7,658
Land and buildings	\$ 28	\$ 6,216	\$ 961	\$ 641
Equipment	431	151	582	383
Interest	0	0	40	225
Other	27	81	90	150
Total nonoperational	\$ 486	\$ 6,448	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 9,721	\$ 18,527	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	23%	25%	23%
Students per teacher	9.0	12.5	18.6
Average teacher salary	\$36,092	\$46,197	\$46,008
Average years of teacher experience	8.2	11.8	11.0
Percentage of teachers in first 3 years	33%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	2.9%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 709	\$ 960	\$ 2,858	\$ 1,299
State	5,306	12,412	4,521	3,517
Local	2,874	5,053	13,591	4,248
Total revenues per pupil	\$ 8,889	\$ 18,425	\$ 20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,572	\$ 7,557	\$ 9,139	\$ 5,303
Grants	708	7,176	3,089	1,167
Donations and tax credits	35	53	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	1,213	1,387	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Pomerene ESD—page 2

Classroom dollar percentage

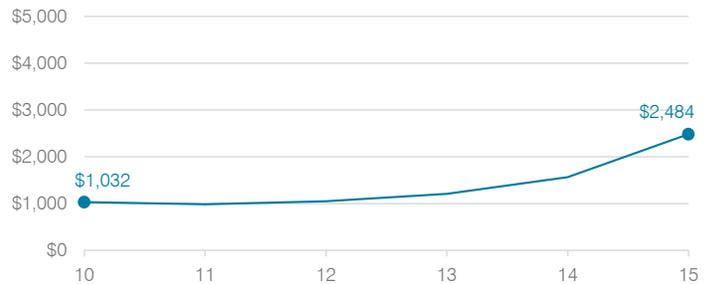
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.9	56.7	54.6	53.3	52.3	54.8	53.9	56.2	61.6	54.0	62.9	53.9	51.6	52.1	51.4

OPERATIONAL TRENDS Fiscal years as indicated

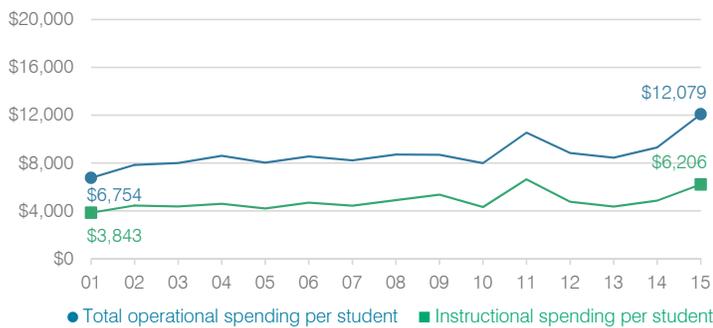
5-year spending trend (2010 through 2015)

Student enrollment decreased by 33 percent, which contributed to the 51 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54 to 51.4 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



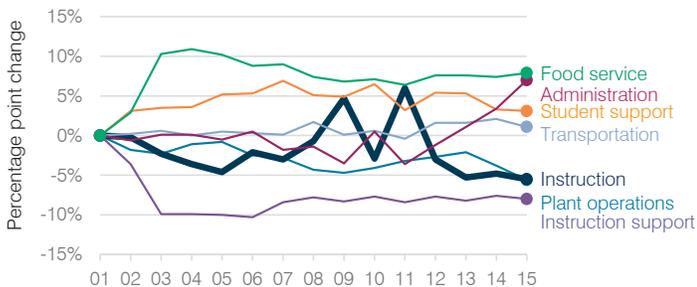
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



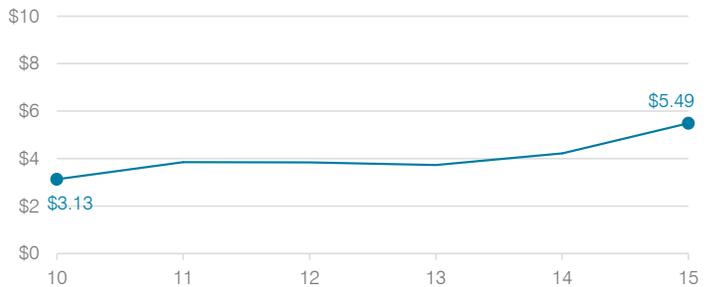
Plant cost per square foot and square footage per student



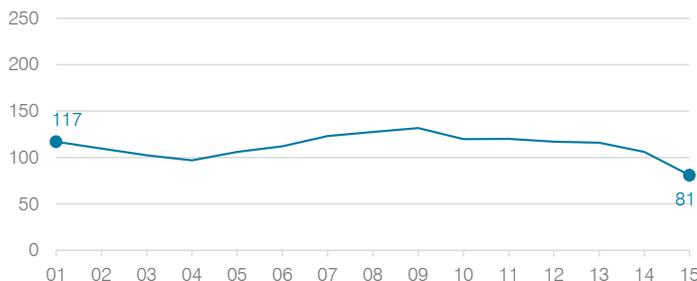
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



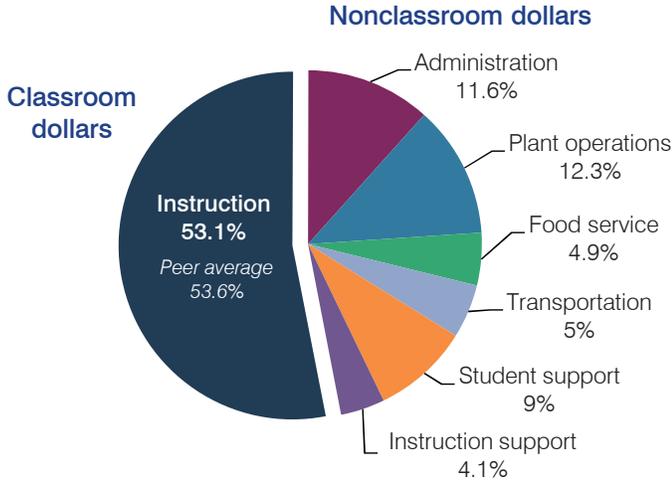
Prescott Unified School District

Yavapai County
 Efficiency peer groups 3 and T-4, Achievement peer group 2
 Legislative district(s): 1

District size, location: Medium-large, City
 Students attending: 4,301
 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	\$829	\$780	\$780
	Students per administrative position	64	68	67
Plant operations	Cost per square foot	\$5.25	\$5.87	\$6.09
	Square footage per student	168	160	153
Food service	Cost per meal equivalent	\$2.94	\$2.92	\$2.79
Transportation	Cost per mile	\$3.76	\$3.61	\$3.66
	Cost per rider	\$1,045	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

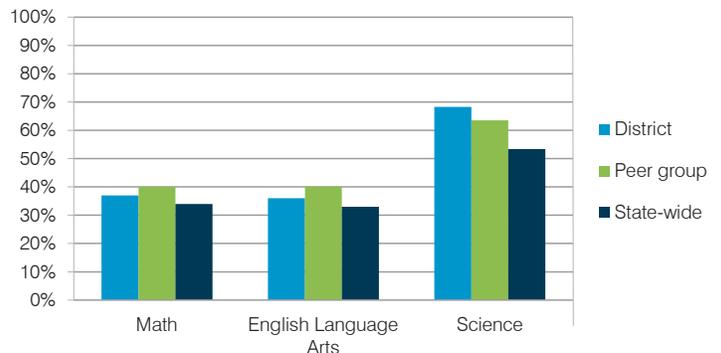
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,600	\$ 3,804	\$ 3,812	\$ 4,105
Administration	737	829	780	780
Plant operations	807	883	928	930
Food service	323	352	322	417
Transportation	327	357	412	371
Student support	612	645	553	613
Instruction support	310	293	304	442
Total operational	\$ 6,716	\$ 7,163	\$ 7,111	\$ 7,658
Land and buildings	\$ 114	\$ 32	\$ 676	\$ 641
Equipment	145	360	499	383
Interest	60	44	225	225
Other	59	66	145	150
Total nonoperational	\$ 378	\$ 502	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,094	\$ 7,665	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	86%	88%	76%
Poverty rate (2014)	14%	14%	23%
Students per teacher	17.9	19.3	18.6
Average teacher salary	\$40,491	\$44,660	\$46,008
Average years of teacher experience	10.0	10.7	11.0
Percentage of teachers in first 3 years	26%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.2%, Decreasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 876	\$ 813	\$ 771	\$ 1,299
State	1,777	1,771	2,873	3,517
Local	5,157	5,216	4,889	4,248
Total revenues per pupil	\$ 7,810	\$ 7,800	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,254	\$ 5,337	\$ 5,412	\$ 5,303
Grants	1,013	853	798	1,167
Donations and tax credits	213	244	127	78
Select revenues from less common sources				
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	548	597	14 of 15	

Prescott USD—page 2

Classroom dollar percentage

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

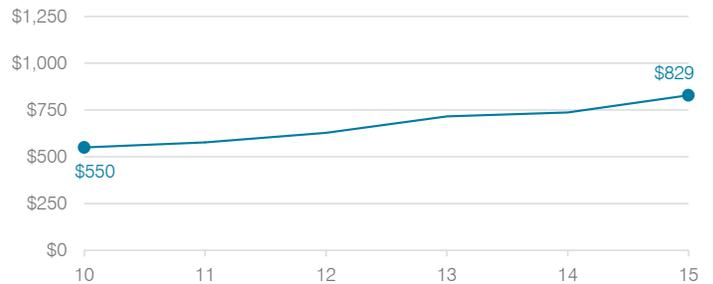
OPERATIONAL TRENDS

Fiscal years as indicated

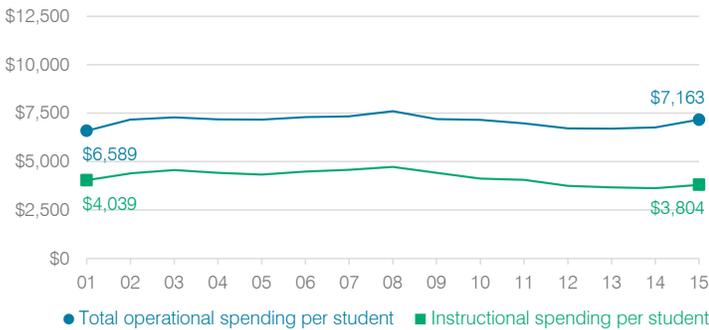
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels, but the percentage of dollars spent in the classroom decreased overall from 57.5 to 53.1 percent. Overall, as a percentage of total operational spending, transportation increased, administration increased substantially, and plant operations and instruction support increased slightly. Student support varied year to year.

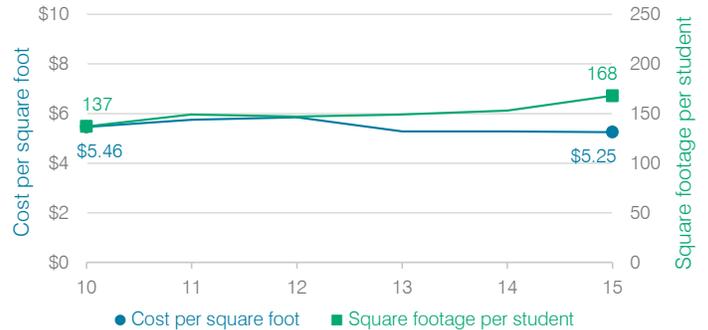
Administrative cost per student



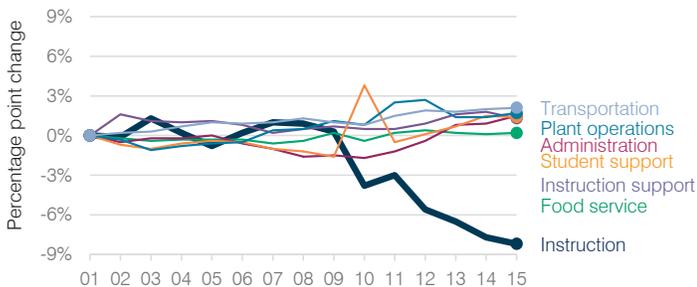
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



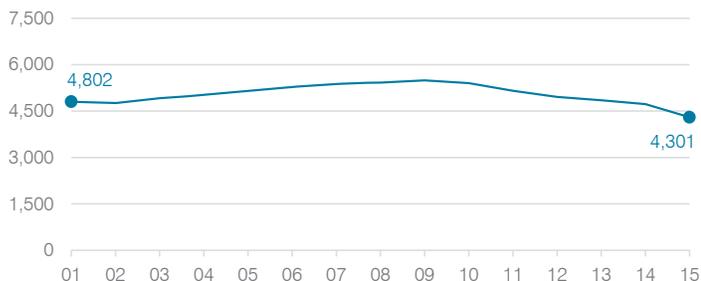
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Quartzsite Elementary School District

La Paz County

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

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

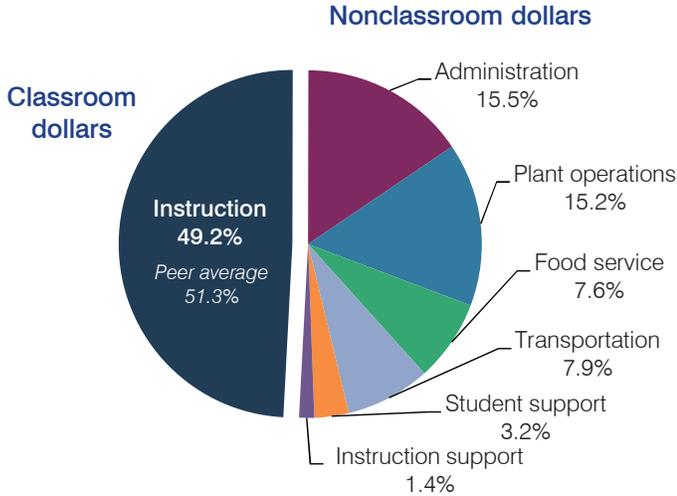
206

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	\$1,480	\$1,214	\$780
	Students per administrative position	43	57	67
Plant operations	Cost per square foot	\$5.67	\$6.49	\$6.09
	Square footage per student	257	181	153
Food service	Cost per meal equivalent	\$3.33	\$3.15	\$2.79
Transportation	Cost per mile	\$2.55	\$3.34	\$3.66
	Cost per rider	\$728	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

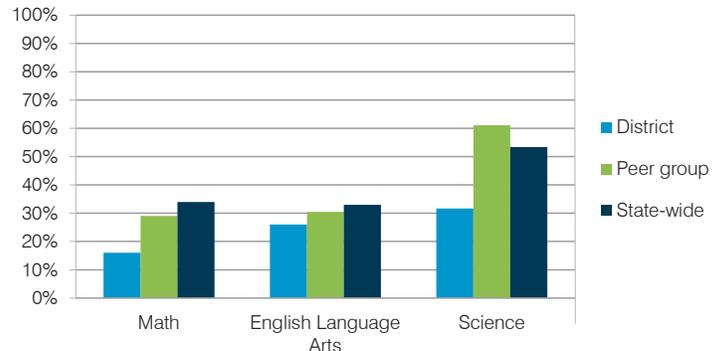
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,227	\$ 4,720	\$ 4,673	\$ 4,105
Administration	1,460	1,480	1,214	780
Plant operations	1,122	1,459	1,094	930
Food service	690	726	571	417
Transportation	669	758	541	371
Student support	212	308	489	613
Instruction support	180	134	283	442
Total operational	\$ 8,560	\$ 9,585	\$ 8,865	\$ 7,658
Land and buildings	\$ 124	\$ 624	\$ 778	\$ 641
Equipment	345	372	319	383
Interest	71	39	211	225
Other	0	19	53	150
Total nonoperational	\$ 540	\$ 1,054	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 9,100	\$ 10,639	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	17%	19%	23%
Students per teacher	17.2	12.5	18.6
Average teacher salary	\$50,834	\$42,845	\$46,008
Average years of teacher experience	8.6	12.2	11.0
Percentage of teachers in first 3 years	17%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.2%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 921	\$ 1,668	\$ 3,069	\$ 1,299
State	791	1,614	3,876	3,517
Local	7,171	7,450	4,375	4,248
Total revenues per pupil	\$ 8,883	\$ 10,732	\$ 11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,386	\$ 6,695	\$ 6,395	\$ 5,303
Grants	1,023	2,554	2,153	1,167
Donations and tax credits	105	24	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	797	30	8 of 13	

Quartzsite ESD—page 2

Classroom dollar percentage

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

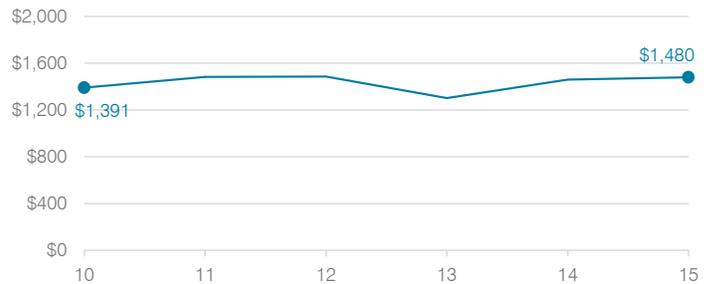
OPERATIONAL TRENDS

Fiscal years as indicated

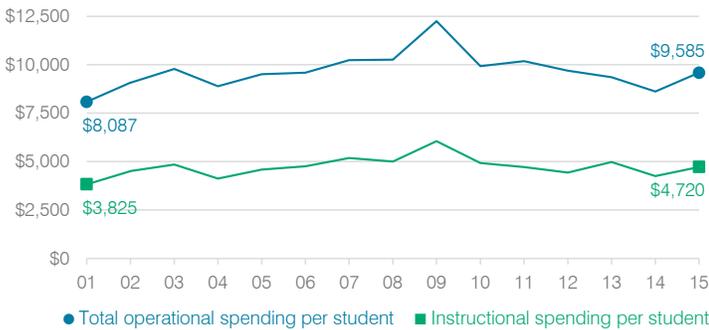
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 53.2 to a low of 45.7 percent. As a percentage of total operational spending, student support increased and transportation increased slightly, while plant operations and instruction support decreased.

Administrative cost per student



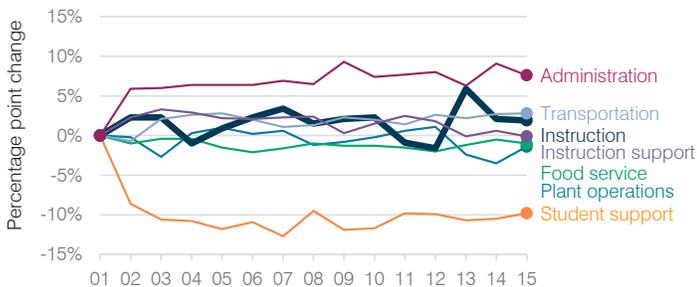
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



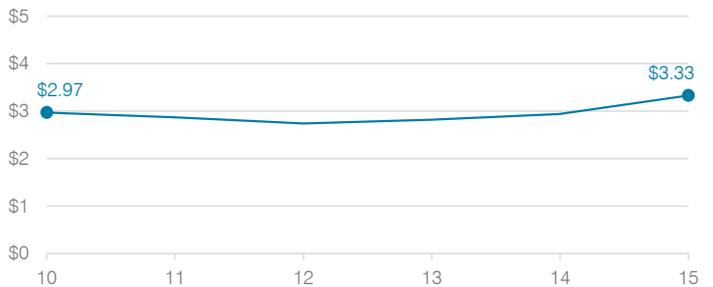
Plant cost per square foot and square footage per student



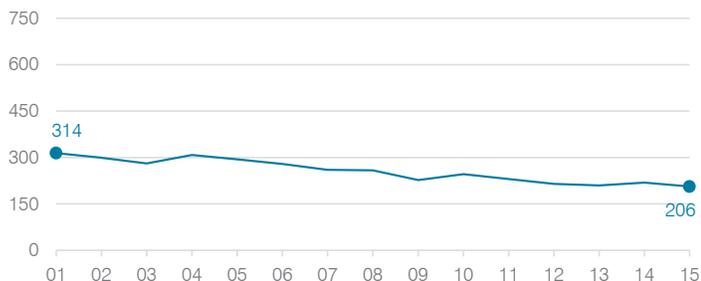
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



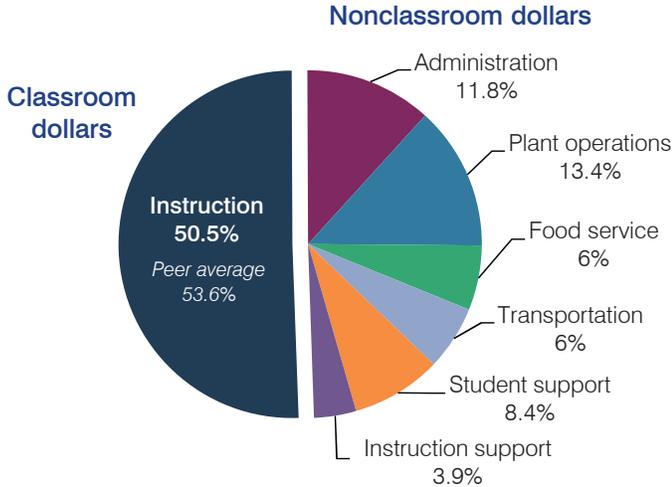
Queen Creek Unified School District

Maricopa County
 Efficiency peer groups 3 and T-3, Achievement peer group 2
 Legislative district(s): 12 and 16

District size, location: Medium-large, Suburb
 Students attending: 5,120
 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	\$798	\$780	\$780
	Students per administrative position	71	68	67
Plant operations	Cost per square foot	\$6.17	\$5.87	\$6.09
	Square footage per student	147	160	153
Food service	Cost per meal equivalent	\$3.37	\$2.92	\$2.79
Transportation	Cost per mile	\$3.43	\$3.90	\$3.66
	Cost per rider	\$877	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

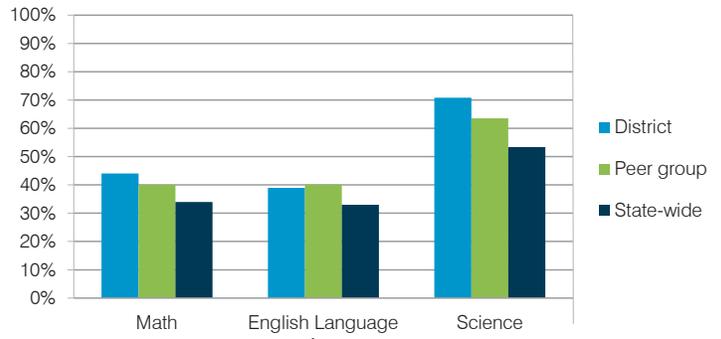
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,542	\$ 3,408	\$ 3,812	\$ 4,105
Administration	804	798	780	780
Plant operations	992	905	928	930
Food service	422	403	322	417
Transportation	411	407	412	371
Student support	567	565	553	613
Instruction support	301	262	304	442
Total operational	\$ 7,039	\$ 6,748	\$ 7,111	\$ 7,658
Land and buildings	\$ 190	\$ 2,303	\$ 676	\$ 641
Equipment	149	276	499	383
Interest	339	306	225	225
Other	223	276	145	150
Total nonoperational	\$ 901	\$ 3,161	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,940	\$ 9,909	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	89%	88%	76%
Poverty rate (2014)	13%	14%	23%
Students per teacher	20.6	19.3	18.6
Average teacher salary	\$42,529	\$44,660	\$46,008
Average years of teacher experience	9.4	10.7	11.0
Percentage of teachers in first 3 years	17%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	< \$1,000, isolated
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.5%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 699	\$ 731	\$ 771	\$ 1,299
State	3,488	3,367	2,873	3,517
Local	4,263	4,267	4,889	4,248
Total revenues per pupil	\$ 8,450	\$ 8,365	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,325	\$ 5,227	\$ 5,412	\$ 5,303
Grants	722	850	798	1,167
Donations and tax credits	52	53	127	78
Select revenues from less common sources				
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	1,441	1,249	14 of 15	

Queen Creek USD—page 2

Classroom dollar percentage

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

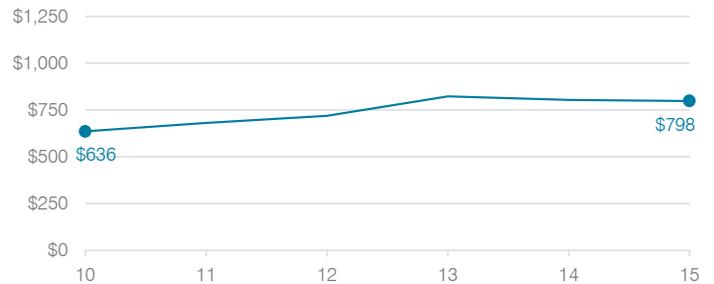
OPERATIONAL TRENDS

Fiscal years as indicated

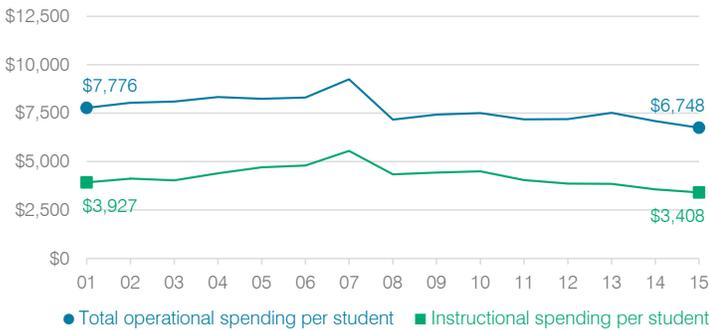
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom decreased from 59.9 to 50.5 percent. Overall, as a percentage of total operational spending, student support and instruction support increased, administration and plant operations increased substantially, and food service increased slightly, while transportation remained fairly stable.

Administrative cost per student



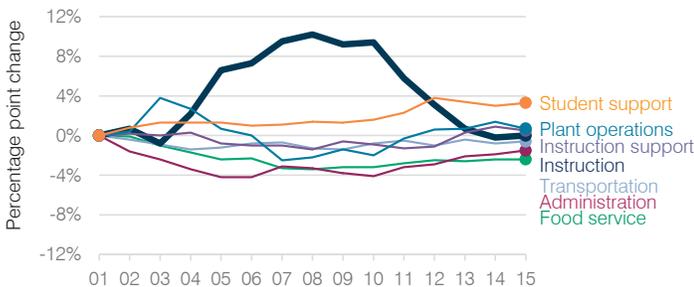
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



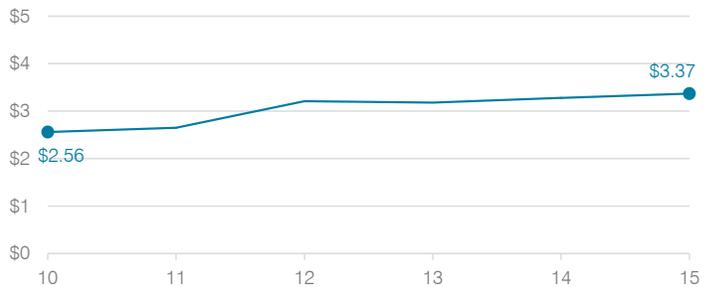
Plant cost per square foot and square footage per student



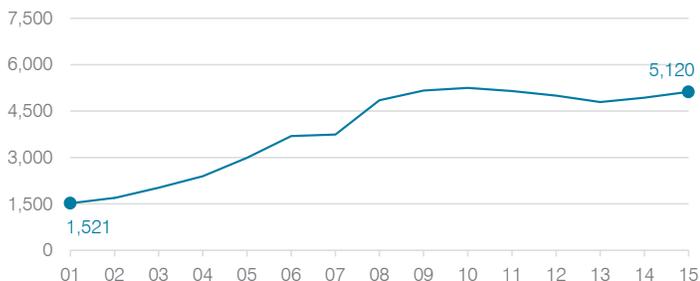
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



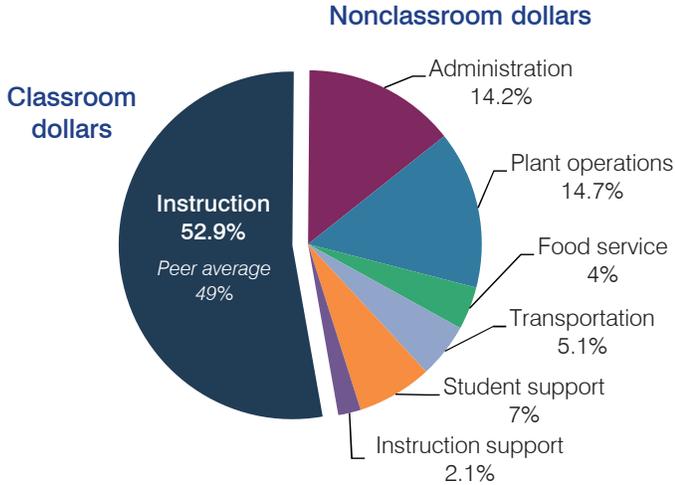
Ray Unified School District

Pinal County
 Efficiency peer groups 6 and T-10, Achievement peer group 5
 Legislative district(s): 8

District size, location: Small, Rural
 Students attending: 464
 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	\$1,340	\$1,639	\$780
	Students per administrative position	42	46	67
Plant operations	Cost per square foot	\$3.37	\$5.09	\$6.09
	Square footage per student	412	327	153
Food service	Cost per meal equivalent	\$3.61	\$3.59	\$2.79
Transportation	Cost per mile	\$1.53	\$2.01	\$3.66
	Cost per rider	\$1,052	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

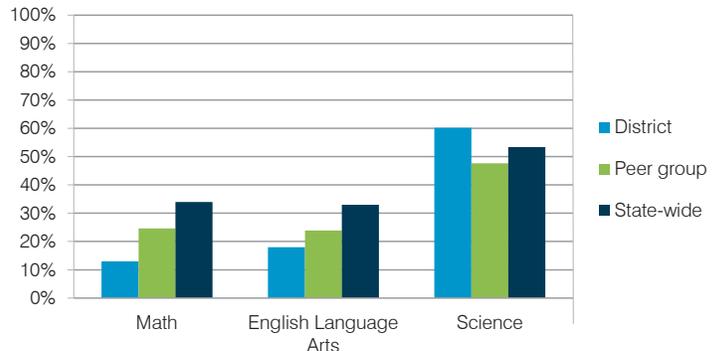
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,920	\$ 5,003	\$ 5,004	\$ 4,105
Administration	1,222	1,340	1,639	780
Plant operations	1,409	1,390	1,561	930
Food service	366	380	492	417
Transportation	500	487	511	371
Student support	578	663	610	613
Instruction support	111	198	392	442
Total operational	\$ 9,106	\$ 9,461	\$ 10,209	\$ 7,658
Land and buildings	\$ 47	\$ 4	\$ 251	\$ 641
Equipment	297	255	730	383
Interest	70	56	180	225
Other	61	28	50	150
Total nonoperational	\$ 475	\$ 343	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 9,581	\$ 9,804	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	88%	81%	76%
Poverty rate (2014)	21%	24%	23%
Students per teacher	14.5	16.7	18.6
Average teacher salary	\$45,660	\$43,855	\$46,008
Average years of teacher experience	16.0	12.3	11.0
Percentage of teachers in first 3 years	6%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,420	\$ 1,411	\$ 1,992	\$ 1,299
State	1,640	4,049	3,085	3,517
Local	4,531	2,683	6,884	4,248
Total revenues per pupil	\$ 7,591	\$ 8,143	\$ 11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,527	\$ 6,554	\$ 6,548	\$ 5,303
Grants	1,449	1,418	1,861	1,167
Donations and tax credits	135	129	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	1,124	1,128	15 of 20	

Ray USD—page 2

Classroom dollar percentage

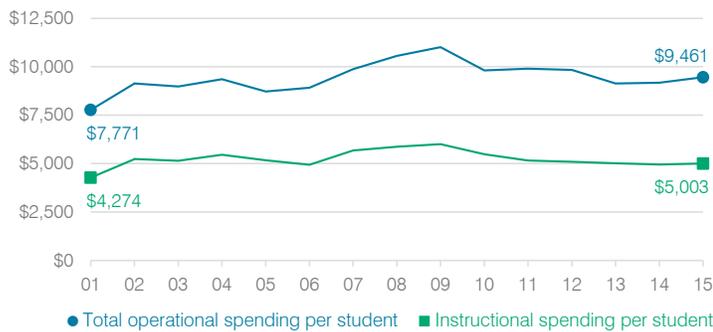
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	55.0	57.3	57.3	58.3	59.2	55.4	57.5	55.5	54.5	55.8	52.1	51.8	54.9	54.0	52.9

OPERATIONAL TRENDS Fiscal years as indicated

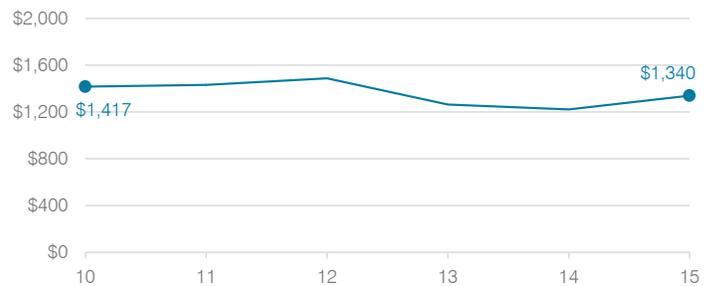
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.8 to 52.9 percent. Overall, as a percentage of total operational spending, plant operations and student support increased substantially, administration decreased, and most other nonclassroom areas remained fairly stable.

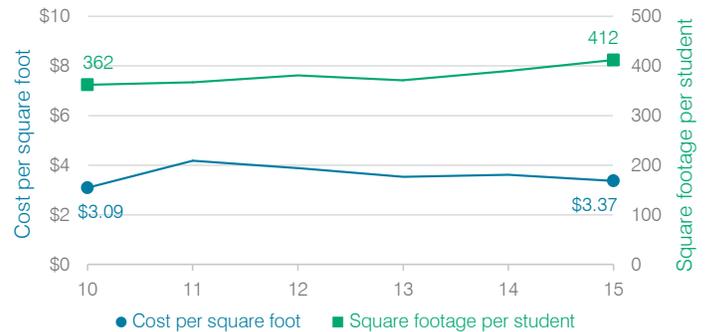
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



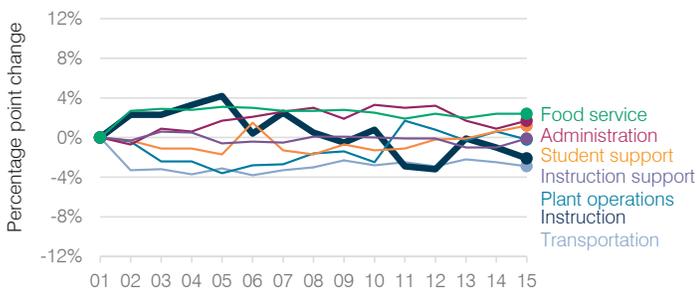
Administrative cost per student



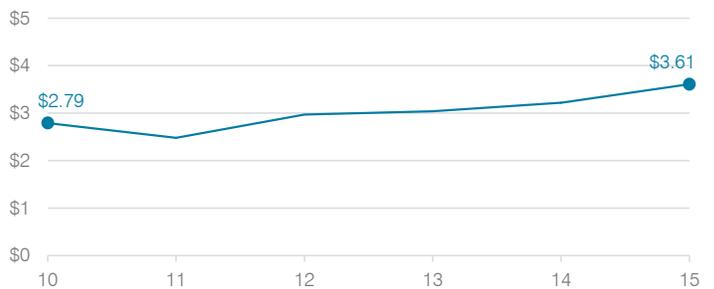
Plant cost per square foot and square footage per student



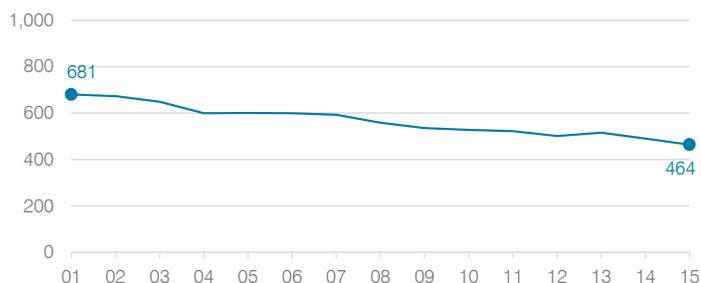
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



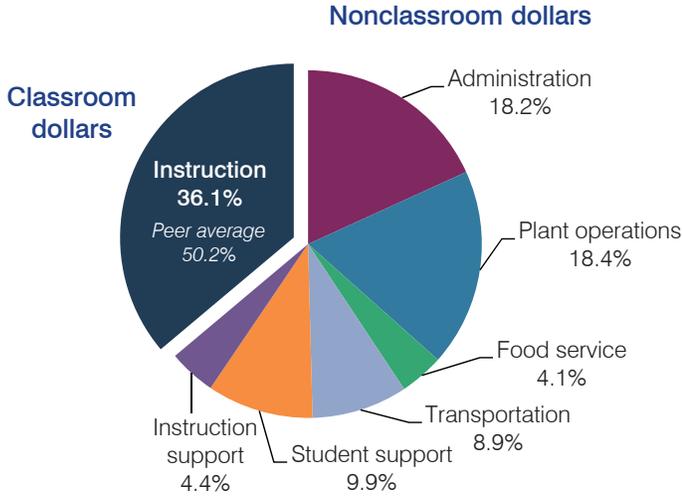
Red Mesa Unified School District

Apache County
 Efficiency peer groups 5 and T-10, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium, Rural
 Students attending: 698
 Number of schools: 5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,904	\$1,075	\$780
	Students per administrative position	25	58	67
Plant operations	Cost per square foot	\$8.98	\$4.90	\$6.09
	Square footage per student	326	258	153
Food service	Cost per meal equivalent	\$3.71	\$3.39	\$2.79
Transportation	Cost per mile	\$2.74	\$2.01	\$3.66
	Cost per rider	\$1,584	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

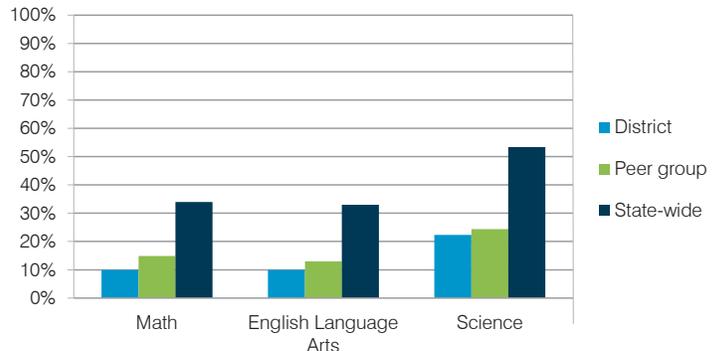
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,805	\$ 5,756	\$ 4,428	\$ 4,105
Administration	3,393	2,904	1,075	780
Plant operations	3,408	2,931	1,203	930
Food service	675	648	428	417
Transportation	2,035	1,419	498	371
Student support	2,464	1,588	623	613
Instruction support	576	705	353	442
Total operational	\$ 18,356	\$ 15,951	\$ 8,608	\$ 7,658
Land and buildings	\$ 160	\$ 7,388	\$ 504	\$ 641
Equipment	1,264	720	492	383
Interest	0	0	248	225
Other	30	77	57	150
Total nonoperational	\$ 1,454	\$ 8,185	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 19,810	\$ 24,136	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2014)	51%	72%	76%
Poverty rate (2014)	40%	41%	23%
Students per teacher	14.8	15.8	18.6
Average teacher salary	\$46,089	\$45,502	\$46,008
Average years of teacher experience	15.9	12.7	11.0
Percentage of teachers in first 3 years	7%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.5%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 8,138	\$ 10,551	\$ 3,790	\$ 1,299
State	6,562	5,877	3,700	3,517
Local	1,062	754	4,105	4,248
Total revenues per pupil	\$15,762	\$17,182	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,538	\$ 7,165	\$ 5,693	\$ 5,303
Grants	2,172	1,885	1,675	1,167
Donations and tax credits	3	12	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,053	5,482	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Red Mesa USD—page 2

Classroom dollar percentage

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

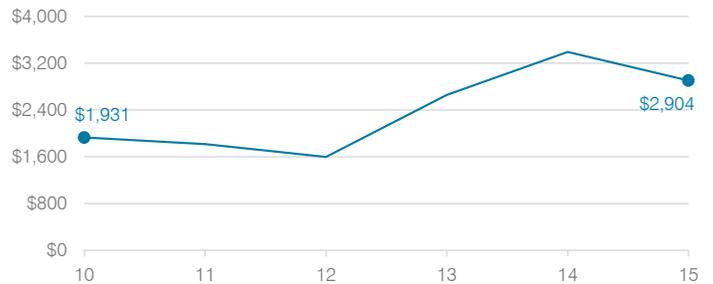
OPERATIONAL TRENDS

Fiscal years as indicated

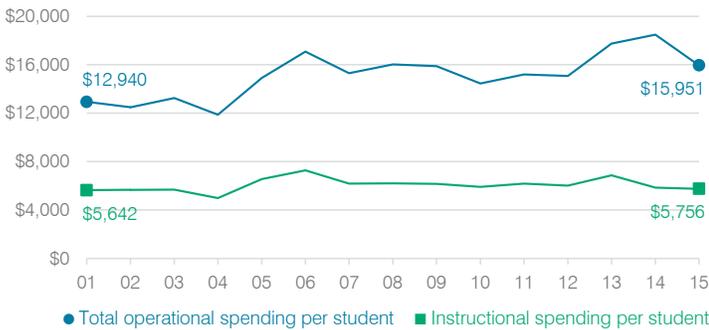
5-year spending trend (2010 through 2015)

Student enrollment decreased by 30 percent, which contributed to the 10 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom decreased overall from 40.9 to 36.1 percent. Overall, as a percentage of total operational spending, administration, plant operations, and instruction support increased substantially.

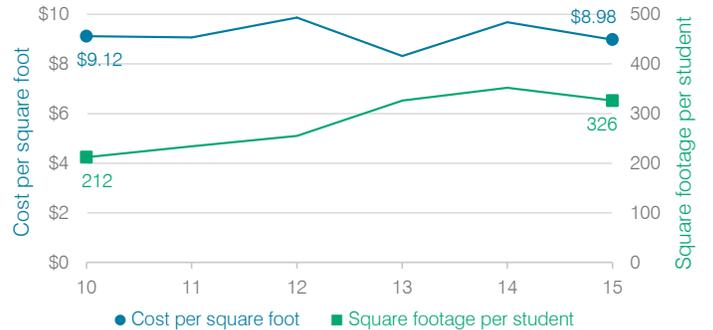
Administrative cost per student



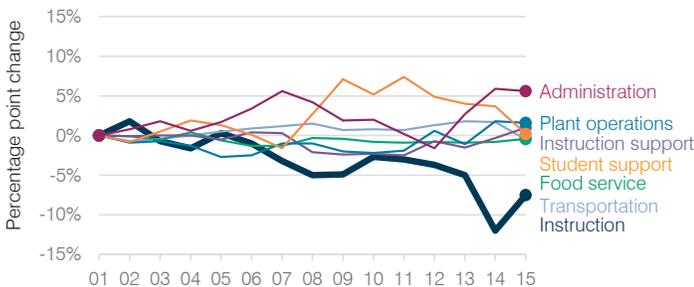
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



Changes in operational spending percentages



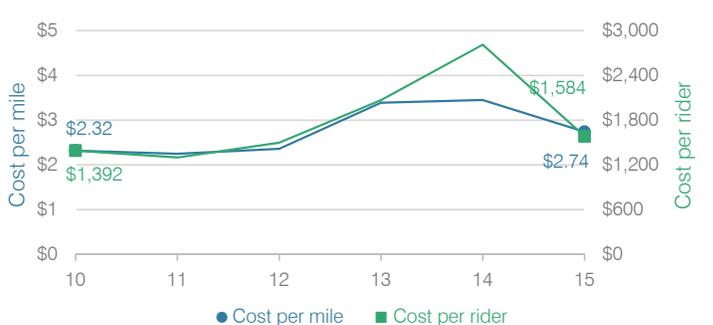
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Red Rock Elementary School District

Pinal County

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

Legislative district(s): 11

District size, location:

Students attending:

Number of schools:

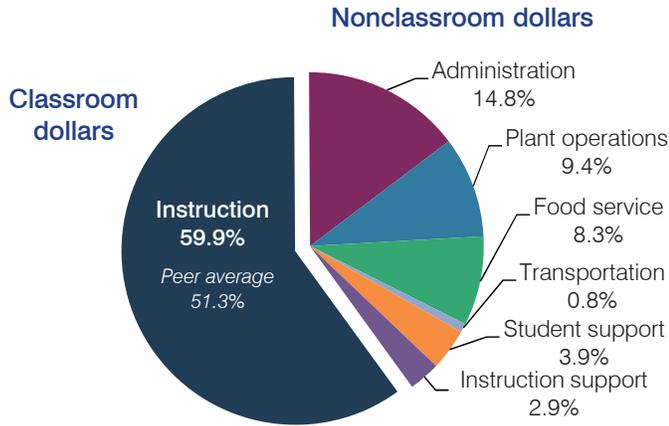
Small, Rural

303

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	\$1,183	\$1,214	\$780
	Students per administrative position	61	57	67
Plant operations	Cost per square foot	\$1.94	\$6.49	\$6.09
	Square footage per student	390	181	153
Food service	Cost per meal equivalent	\$3.37	\$3.15	\$2.79
Transportation	Cost per mile	NR	\$3.34	\$3.66
	Cost per rider	NR	\$768	\$1,071

Per pupil spending

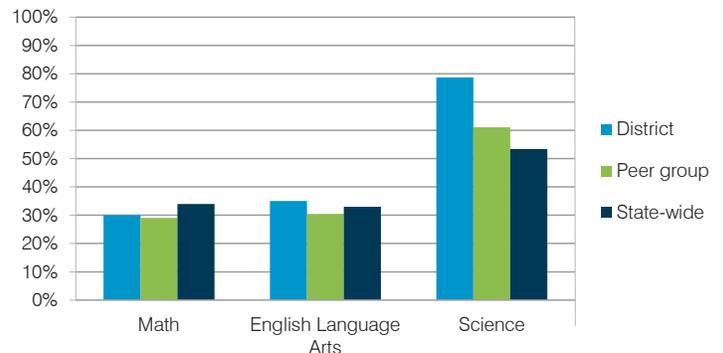
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,712	\$ 4,800	\$ 4,673	\$ 4,105
Administration	833	1,183	1,214	780
Plant operations	881	755	1,094	930
Food service	568	666	571	417
Transportation	127	63	541	371
Student support	255	314	489	613
Instruction support	237	235	283	442
Total operational	\$ 7,613	\$ 8,016	\$ 8,865	\$ 7,658
Land and buildings	\$ 165	\$ 179	\$ 778	\$ 641
Equipment	193	201	319	383
Interest	0	0	211	225
Other	0	0	53	150
Total nonoperational	\$ 358	\$ 380	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 7,971	\$ 8,396	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	18%	19%	23%
Students per teacher	15.1	12.5	18.6
Average teacher salary	\$42,900	\$42,845	\$46,008
Average years of teacher experience	9.4	12.2	11.0
Percentage of teachers in first 3 years	39%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.5%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 575	\$ 1,155	\$ 3,069	\$ 1,299
State	3,155	3,542	3,876	3,517
Local	3,901	4,137	4,375	4,248
Total revenues per pupil	\$ 7,631	\$ 8,834	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,686	\$ 6,158	\$ 6,395	\$ 5,303
Grants	575	1,155	2,153	1,167
Donations and tax credits	30	43	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	0	0	8 of 13	

Red Rock ESD—page 2

Classroom dollar percentage

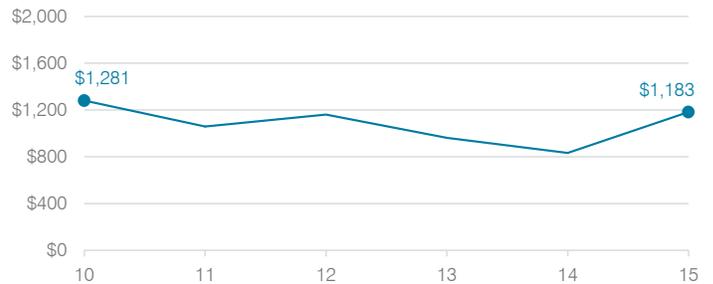
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.5	55.8	52.2	51.6	55.5	54.9	54.3	66.1	48.4	55.3	49.1	51.7	58.1	61.9	59.9

OPERATIONAL TRENDS Fiscal years as indicated

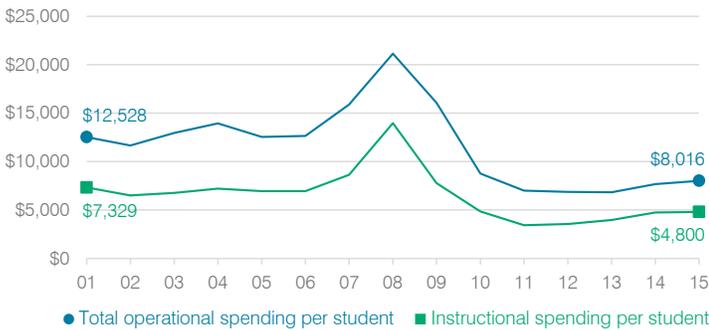
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars in the classroom increased overall from 55.3 to 59.9 percent. Overall, as a percentage of total operational spending, student support and instruction support decreased substantially and administration and plant operations decreased. Transportation varied year to year.

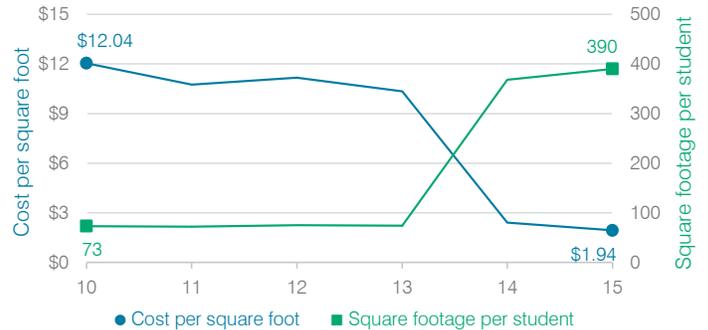
Administrative cost per student



Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



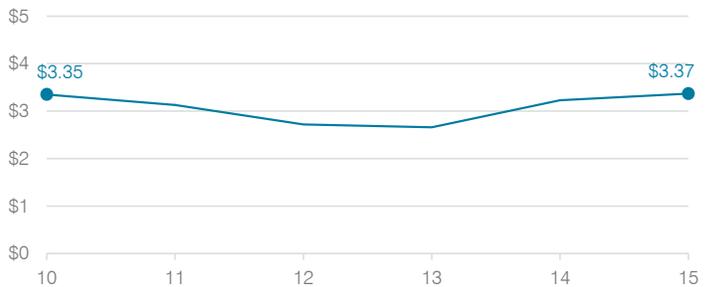
Plant cost per square foot and square footage per student



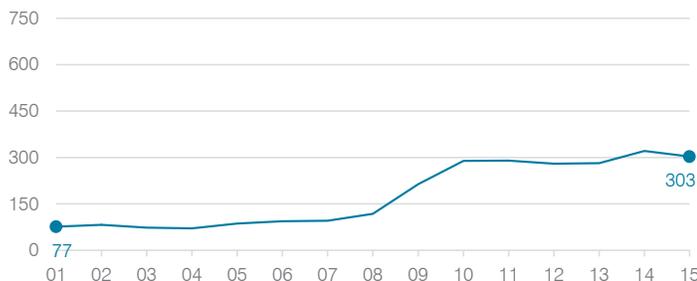
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



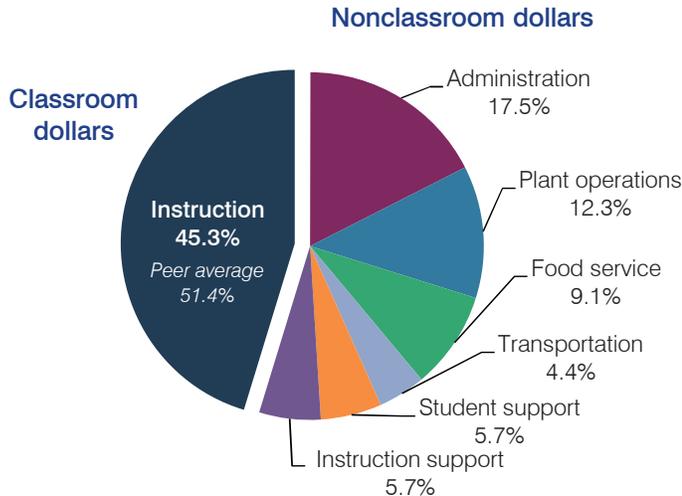
Riverside Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 13
 Legislative district(s): 19

District size, location: Medium, City
 Students attending: 868
 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	\$1,487	\$918	\$780
	Students per administrative position	39	70	67
Plant operations	Cost per square foot	\$4.70	\$6.18	\$6.09
	Square footage per student	222	140	153
Food service	Cost per meal equivalent	\$2.96	\$2.61	\$2.79
Transportation	Cost per mile	\$5.31	\$6.37	\$3.66
	Cost per rider	\$664	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

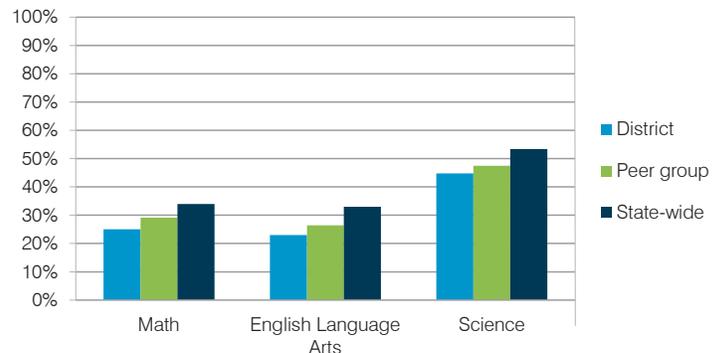
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,852	\$ 3,838	\$ 3,933	\$ 4,105
Administration	1,639	1,487	918	780
Plant operations	1,068	1,041	851	930
Food service	682	768	592	417
Transportation	367	373	295	371
Student support	543	481	564	613
Instruction support	543	481	484	442
Total operational	\$ 8,694	\$ 8,469	\$ 7,637	\$ 7,658
Land and buildings	\$ 2,841	\$ 3,763	\$ 1,094	\$ 641
Equipment	2,343	2,309	412	383
Interest	1,447	1,528	239	225
Other	7	330	136	150
Total nonoperational	\$ 6,638	\$ 7,930	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 15,332	\$ 16,399	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	28%	25%	23%
Students per teacher	18.9	19.6	18.6
Average teacher salary	\$37,317	\$41,292	\$46,008
Average years of teacher experience	9.0	7.7	11.0
Percentage of teachers in first 3 years	23%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,654	\$ 2,164	\$ 1,698	\$ 1,299
State	1,220	886	3,607	3,517
Local	13,747	13,781	4,048	4,248
Total revenues per pupil	\$ 16,621	\$ 16,831	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,952	\$ 4,931	\$ 4,908	\$ 5,303
Grants	1,844	2,423	1,782	1,167
Donations and tax credits	90	49	46	78
Select revenues from less common sources				
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	8,115	7,961	19 of 19	

Riverside ESD—page 2

Classroom dollar percentage

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

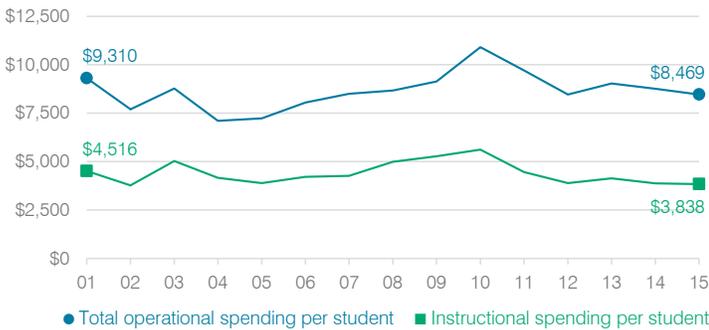
OPERATIONAL TRENDS

Fiscal years as indicated

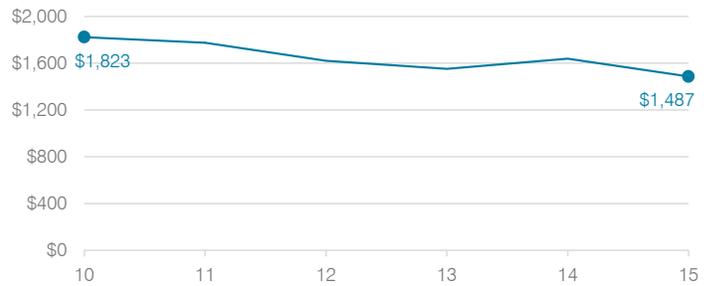
5-year spending trend (2010 through 2015)

Student enrollment increased 38 percent, which contributed to the 22 percent decrease in operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.5 to 45.3 percent. Overall, as a percentage of total operational spending, food service and instruction support increased substantially, plant operations increased slightly.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



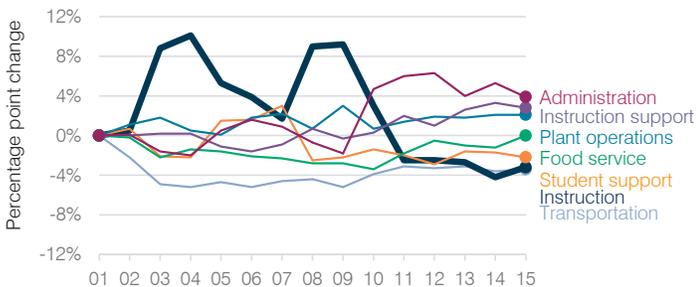
Administrative cost per student



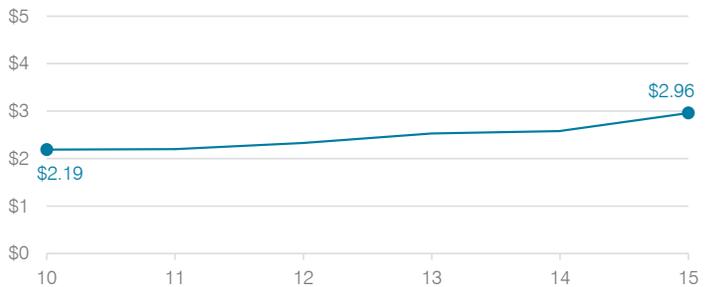
Plant cost per square foot and square footage per student



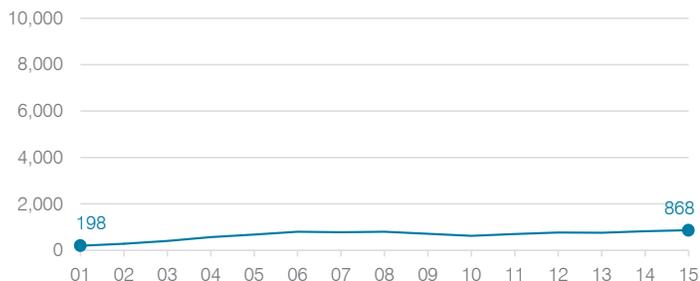
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



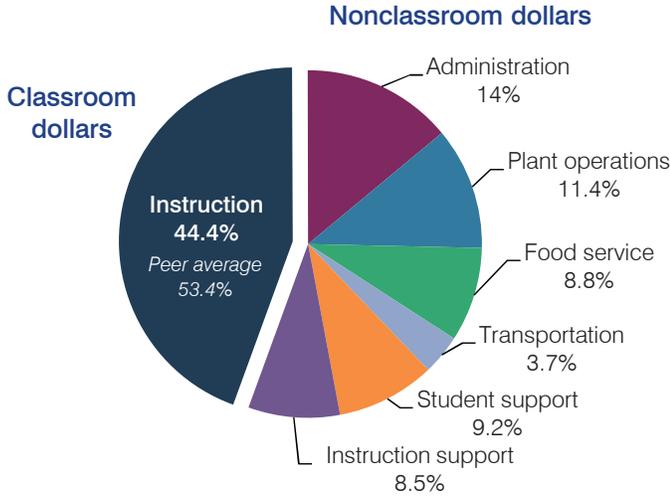
Roosevelt Elementary School District

Maricopa County
 Efficiency peer groups 7 and T-2, Achievement peer group 14
 Legislative district(s): 27

District size, location: Large, City
 Students attending: 9,134
 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	\$1,458	\$709	\$780
	Students per administrative position	52	78	67
Plant operations	Cost per square foot	\$7.29	\$5.82	\$6.09
	Square footage per student	163	128	153
Food service	Cost per meal equivalent	\$3.55	\$2.62	\$2.79
Transportation	Cost per mile	\$6.40	\$4.87	\$3.66
	Cost per rider	\$1,264	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

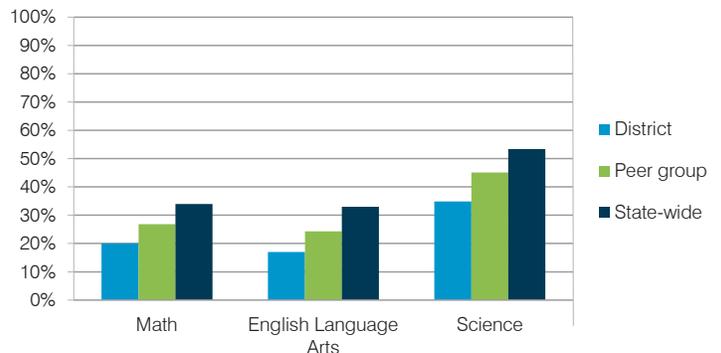
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,927	\$ 4,631	\$ 3,943	\$ 4,105
Administration	1,007	1,458	709	780
Plant operations	1,082	1,187	738	930
Food service	728	921	539	417
Transportation	359	390	301	371
Student support	874	956	564	613
Instruction support	949	881	470	442
Total operational	\$ 8,926	\$ 10,424	\$ 7,264	\$ 7,658
Land and buildings	\$ 166	\$ 330	\$ 643	\$ 641
Equipment	150	508	432	383
Interest	360	310	179	225
Other	32	29	188	150
Total nonoperational	\$ 708	\$ 1,177	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 9,634	\$ 11,601	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	38%	36%	23%
Students per teacher	19.6	17.5	18.6
Average teacher salary	\$47,661	\$42,232	\$46,008
Average years of teacher experience	8.0	9.1	11.0
Percentage of teachers in first 3 years	35%	30%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015	Assessment
Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	0.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,426	\$ 2,959	\$ 1,468	\$ 1,299
State	4,097	3,961	3,973	3,517
Local	3,625	4,775	3,380	4,248
Total revenues per pupil	\$ 9,148	\$ 11,695	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,206	\$ 4,970	\$ 4,915	\$ 5,303
Grants	1,613	3,110	1,502	1,167
Donations and tax credits	41	19	42	78
Select revenues from less common sources				
Desegregation	\$ 1,453	\$ 1,486	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	682	1,881	10 of 10	

Roosevelt ESD—page 2

Classroom dollar percentage

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

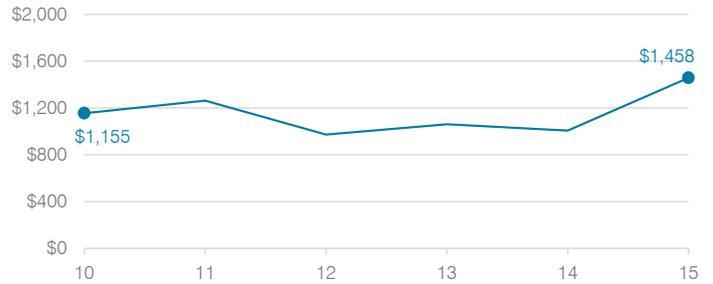
OPERATIONAL TRENDS

Fiscal years as indicated

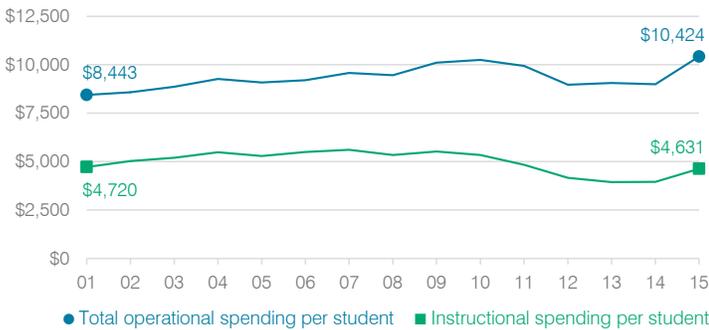
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom decreased overall from 52.1 to 44.4 percent. Overall, as a percentage of total operational spending, food service increased substantially, administration, plant operations, and student support increased, and transportation increased slightly. Instruction support varied year to year.

Administrative cost per student



Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



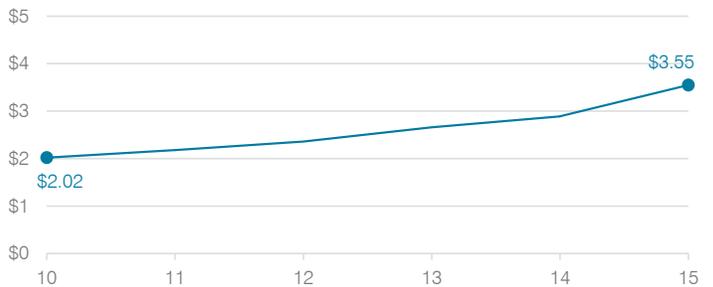
Plant cost per square foot and square footage per student



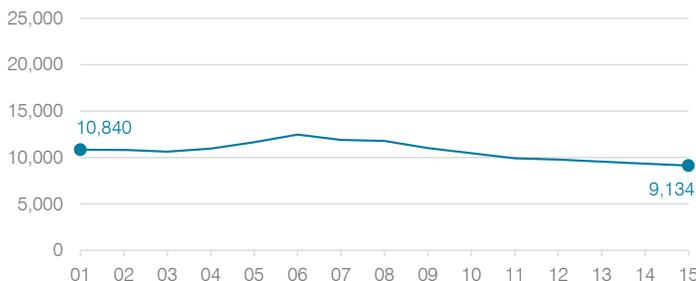
Changes in operational spending percentages



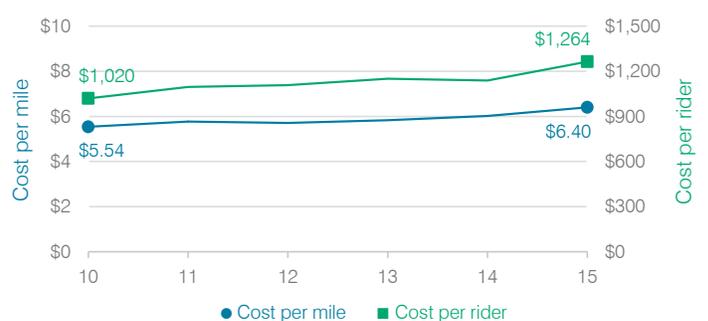
Food service cost per meal



Students attending



Transportation costs per mile and per rider



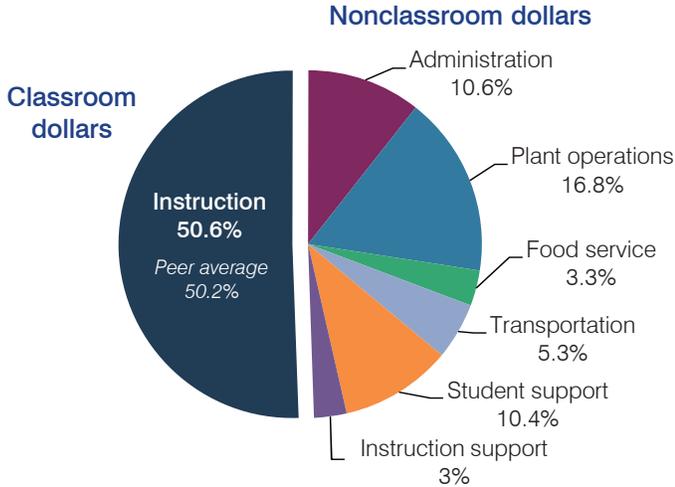
Round Valley Unified School District

Apache County
 Efficiency peer groups 5 and T-10, Achievement peer group 5
 Legislative district(s): 7

District size, location: Medium, Town
 Students attending: 1,259
 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	\$933	\$1,075	\$780
	Students per administrative position	50	58	67
Plant operations	Cost per square foot	\$3.52	\$4.90	\$6.09
	Square footage per student	421	258	153
Food service	Cost per meal equivalent	\$4.29	\$3.39	\$2.79
Transportation	Cost per mile	\$2.23	\$2.01	\$3.66
	Cost per rider	\$1,854	\$1,256	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

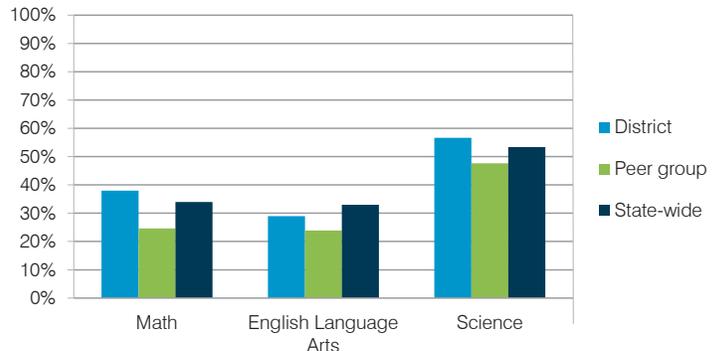
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,446	\$ 4,466	\$ 4,428	\$ 4,105
Administration	844	933	1,075	780
Plant operations	1,508	1,484	1,203	930
Food service	259	288	428	417
Transportation	459	471	498	371
Student support	750	922	623	613
Instruction support	235	266	353	442
Total operational	\$ 8,501	\$ 8,830	\$ 8,608	\$ 7,658
Land and buildings	\$ 91	\$ 16	\$ 504	\$ 641
Equipment	162	263	492	383
Interest	228	217	248	225
Other	48	24	57	150
Total nonoperational	\$ 529	\$ 520	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,030	\$ 9,350	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	76%	81%	76%
Poverty rate (2014)	25%	24%	23%
Students per teacher	18.0	16.7	18.6
Average teacher salary	\$45,045	\$43,855	\$46,008
Average years of teacher experience	12.3	12.3	11.0
Percentage of teachers in first 3 years	15%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.5%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,121	\$ 1,224	\$ 3,790	\$ 1,299
State	733	585	3,700	3,517
Local	7,974	7,172	4,105	4,248
Total revenues per pupil	\$ 9,828	\$ 8,981	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,527	\$ 5,331	\$ 5,693	\$ 5,303
Grants	1,150	1,261	1,675	1,167
Donations and tax credits	36	259	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	1,430	1,263	19 of 29	

Round Valley USD—page 2

Classroom dollar percentage

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

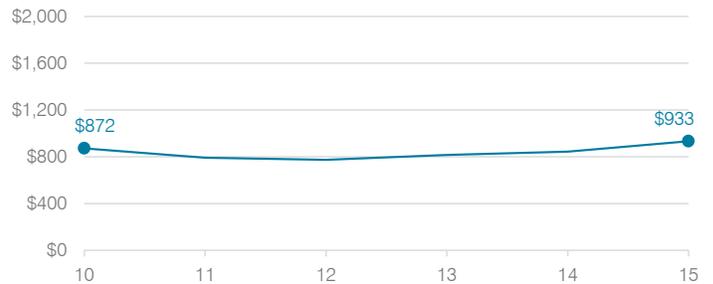
OPERATIONAL TRENDS

Fiscal years as indicated

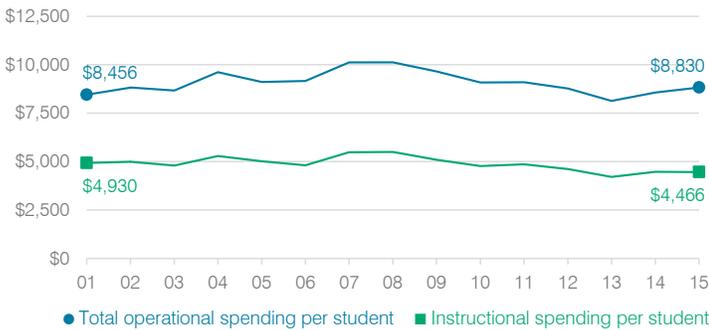
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom decreased overall from 52.5 to 50.6 percent. Overall, as a percentage of total operational spending, student support increased substantially and instruction support increased slightly, while food service decreased and plant operations decreased slightly.

Administrative cost per student



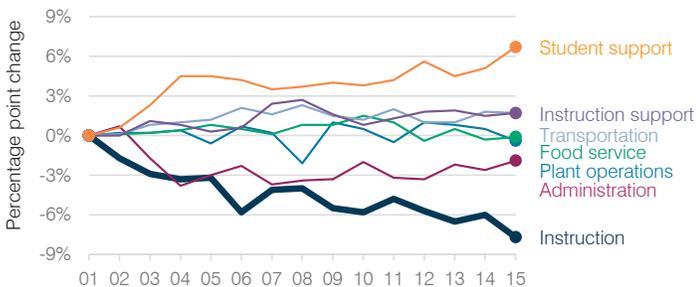
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



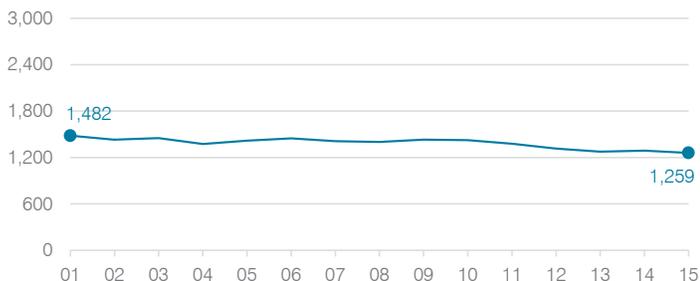
Changes in operational spending percentages



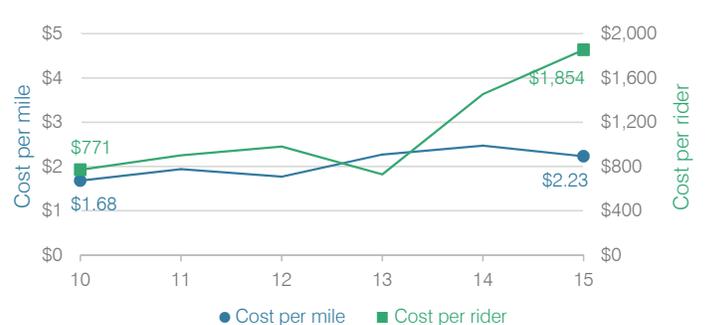
Food service cost per meal



Students attending



Transportation costs per mile and per rider



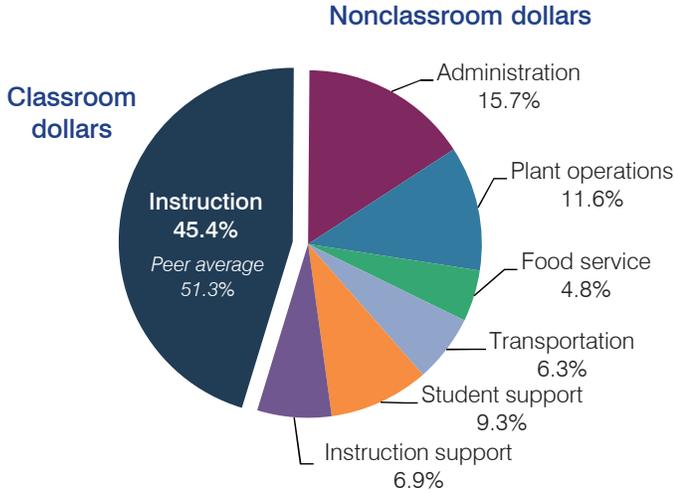
Sacaton Elementary School District

Pinal County
 Efficiency peer groups 10 and T-8, Achievement peer group 21
 Legislative district(s): 8

District size, location: Small, Rural
 Students attending: 475
 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	\$2,955	\$1,214	\$780
	Students per administrative position	30	57	67
Plant operations	Cost per square foot	\$6.98	\$6.49	\$6.09
	Square footage per student	314	181	153
Food service	Cost per meal equivalent	\$4.55	\$3.15	\$2.79
Transportation	Cost per mile	\$4.34	\$2.54	\$3.66
	Cost per rider	\$1,633	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

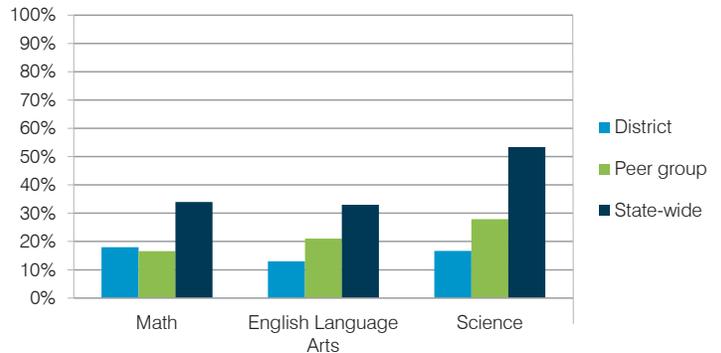
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 9,792	\$ 8,559	\$ 4,673	\$ 4,105
Administration	3,209	2,955	1,214	780
Plant operations	3,015	2,188	1,094	930
Food service	917	909	571	417
Transportation	1,296	1,184	541	371
Student support	1,772	1,760	489	613
Instruction support	2,448	1,298	283	442
Total operational	\$ 22,449	\$ 18,853	\$ 8,865	\$ 7,658
Land and buildings	\$ 1,480	\$ 774	\$ 778	\$ 641
Equipment	2,672	712	319	383
Interest	0	0	211	225
Other	621	561	53	150
Total nonoperational	\$ 4,773	\$ 2,047	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 27,222	\$ 20,900	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	46%	46%	23%
Students per teacher	11.3	12.3	18.6
Average teacher salary	\$54,797	\$45,617	\$46,008
Average years of teacher experience	10.2	11.2	11.0
Percentage of teachers in first 3 years	16%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 14,468	\$ 12,555	\$ 3,069	\$ 1,299
State	6,408	6,481	3,876	3,517
Local	2,267	2,132	4,375	4,248
Total revenues per pupil	\$23,143	\$21,168	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,546	\$ 6,670	\$ 6,395	\$ 5,303
Grants	8,872	6,429	2,153	1,167
Donations and tax credits	1,123	987	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	5,738	6,188	4 of 13	
Voter-approved levy increases	0	0	8 of 13	

Sacaton ESD—page 2

Classroom dollar percentage

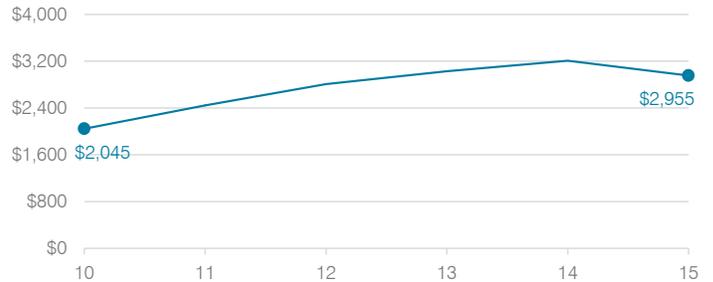
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	45.5	43.9	48.5	46.7	53.7	50.4	52.9	47.2	49.9	46.0	49.8	46.5	44.6	43.6	45.4

OPERATIONAL TRENDS Fiscal years as indicated

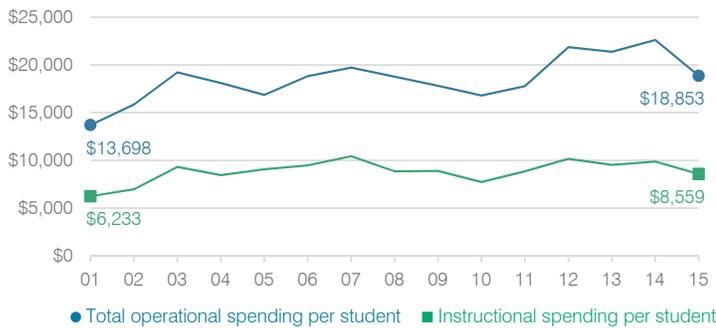
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46 to 45.4 percent. Overall, as a percentage of total operational spending, administration increased substantially, student support increased, and plant operations increased slightly, while instruction support decreased substantially.

Administrative cost per student



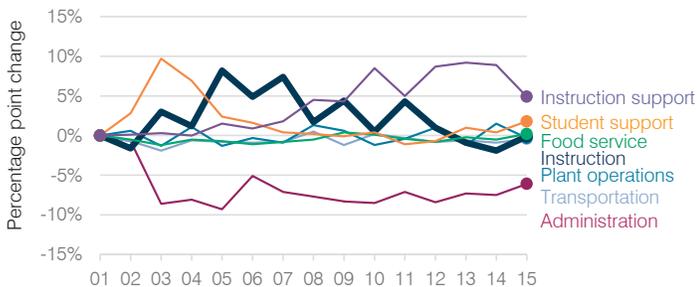
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



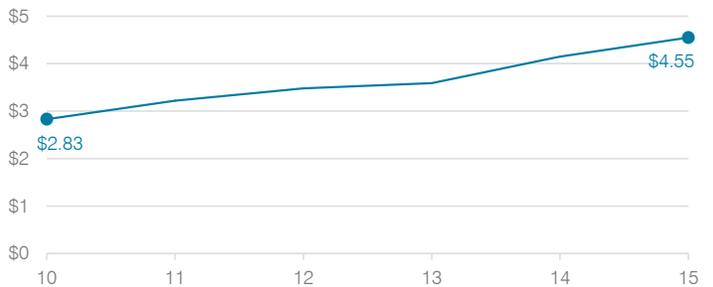
Plant cost per square foot and square footage per student



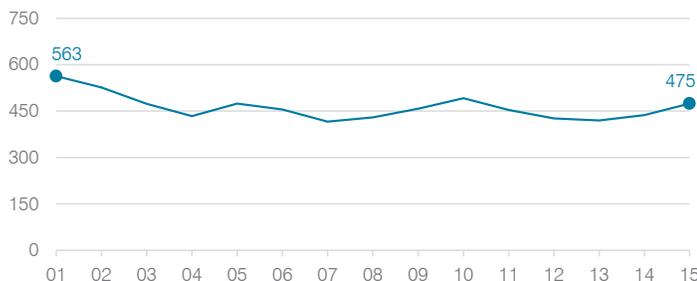
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



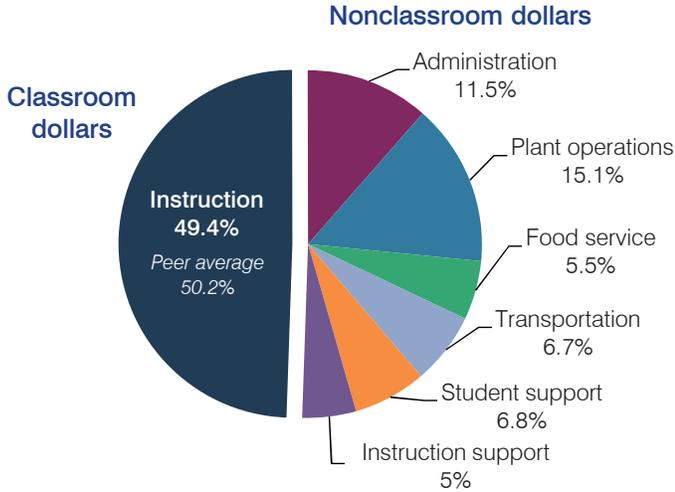
Saddle Mountain Unified School District

Maricopa County
 Efficiency peer groups 5 and T-8, Achievement peer group 4
 Legislative district(s): 13

District size, location: Medium, Rural
 Students attending: 1,385
 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	\$942	\$1,075	\$780
	Students per administrative position	74	58	67
Plant operations	Cost per square foot	\$5.24	\$4.90	\$6.09
	Square footage per student	236	258	153
Food service	Cost per meal equivalent	\$2.81	\$3.39	\$2.79
Transportation	Cost per mile	\$2.42	\$2.54	\$3.66
	Cost per rider	\$964	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

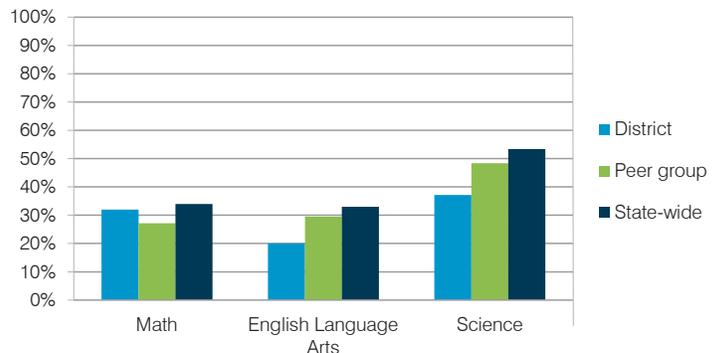
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,771	\$ 4,043	\$ 4,428	\$ 4,105
Administration	1,007	942	1,075	780
Plant operations	1,265	1,236	1,203	930
Food service	484	448	428	417
Transportation	534	550	498	371
Student support	561	560	623	613
Instruction support	584	411	353	442
Total operational	\$ 8,206	\$ 8,190	\$ 8,608	\$ 7,658
Land and buildings	\$ 419	\$ 2,288	\$ 504	\$ 641
Equipment	1,684	1,722	492	383
Interest	451	719	248	225
Other	235	14	57	150
Total nonoperational	\$ 2,789	\$ 4,743	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 10,995	\$ 12,933	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	94%	88%	76%
Poverty rate (2014)	16%	16%	23%
Students per teacher	18.2	16.1	18.6
Average teacher salary	\$42,953	\$42,544	\$46,008
Average years of teacher experience	7.3	10.5	11.0
Percentage of teachers in first 3 years	32%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,657	\$ 1,451	\$ 3,790	\$ 1,299
State	601	535	3,700	3,517
Local	10,009	9,192	4,105	4,248
Total revenues per pupil	\$12,267	\$11,178	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,084	\$ 6,072	\$ 5,693	\$ 5,303
Grants	1,821	1,594	1,675	1,167
Donations and tax credits	45	435	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	3,080	2,589	19 of 29	

Saddle Mountain USD—page 2

Classroom dollar percentage

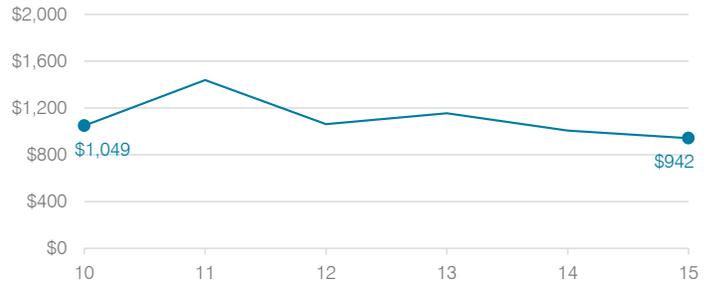
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	52.6	52.3	57.1	54.4	53.1	51.2	53.6	47.1	49.9	49.8	44.5	46.4	44.2	46.0	49.4

OPERATIONAL TRENDS Fiscal years as indicated

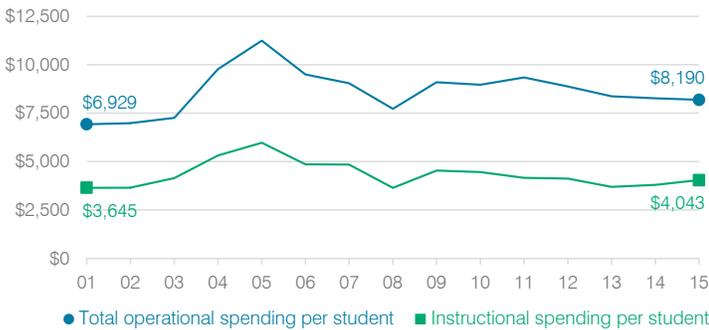
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 49.8 to a low of 44.2 percent. Overall, as a percentage of total operational spending, instruction support increased and student support increased slightly, while administration decreased and transportation decreased slightly.

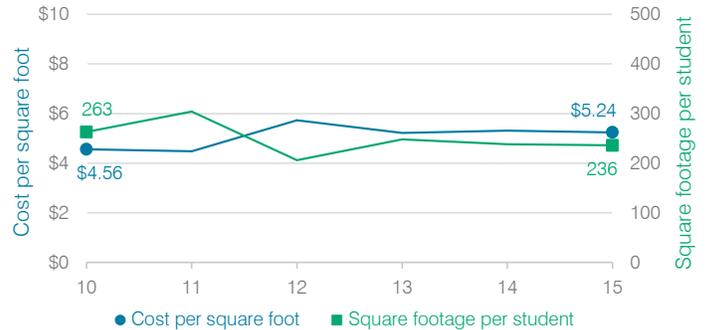
Administrative cost per student



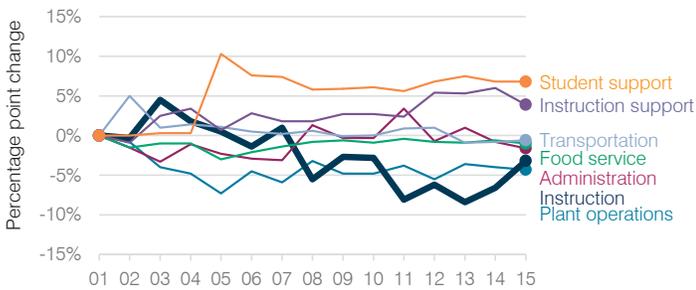
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



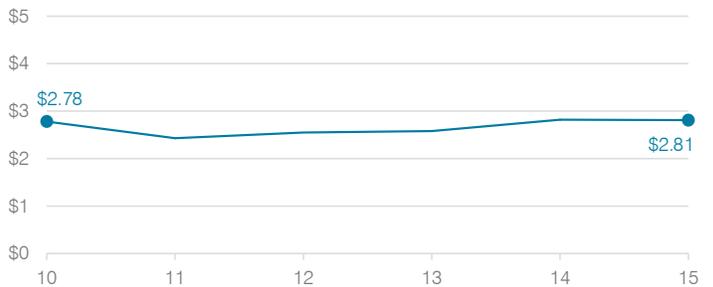
Plant cost per square foot and square footage per student



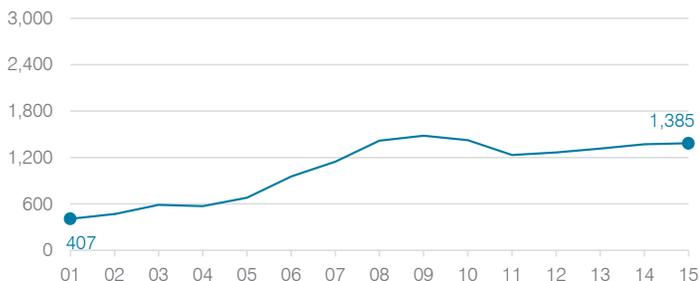
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



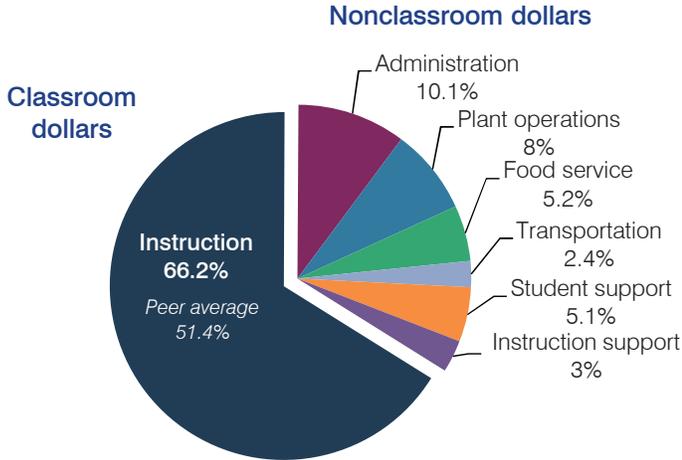
Safford Unified School District

Graham County
 Efficiency peer groups 4 and T-6, Achievement peer group 5
 Legislative district(s): 14

District size, location: Medium-large, Town
 Students attending: 3,022
 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	\$718	\$798	\$780
	Students per administrative position	79	65	67
Plant operations	Cost per square foot	\$3.57	\$5.52	\$6.09
	Square footage per student	159	191	153
Food service	Cost per meal equivalent	\$2.71	\$2.80	\$2.79
Transportation	Cost per mile	\$2.75	\$3.69	\$3.66
	Cost per rider	\$504	\$535	\$1,071

Per pupil spending

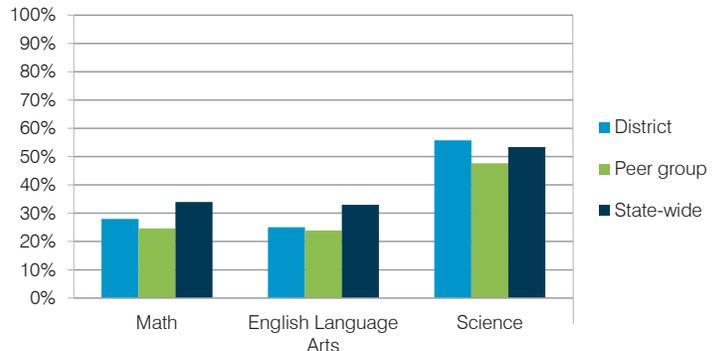
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,336	\$ 4,706	\$ 3,941	\$ 4,105
Administration	681	718	798	780
Plant operations	564	566	1,045	930
Food service	330	369	419	417
Transportation	217	169	411	371
Student support	327	366	597	613
Instruction support	203	214	479	442
Total operational	\$ 6,658	\$ 7,108	\$ 7,690	\$ 7,658
Land and buildings	\$ 137	\$ 199	\$ 382	\$ 641
Equipment	390	309	281	383
Interest	50	38	200	225
Other	25	39	59	150
Total nonoperational	\$ 602	\$ 585	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,260	\$ 7,693	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	72%	81%	76%
Poverty rate (2014)	21%	24%	23%
Students per teacher	19.7	16.7	18.6
Average teacher salary	\$58,672	\$43,855	\$46,008
Average years of teacher experience	12.7	12.3	11.0
Percentage of teachers in first 3 years	13%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 929	\$ 998	\$ 2,889	\$ 1,299
State	3,723	3,694	3,860	3,517
Local	2,708	3,067	2,930	4,248
Total revenues per pupil	\$ 7,360	\$ 7,759	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,946	\$ 4,876	\$ 5,185	\$ 5,303
Grants	977	1,133	1,573	1,167
Donations and tax credits	76	103	48	78
Select revenues from less common sources				
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	489	471	15 of 18	

Safford USD—page 2

Classroom dollar percentage

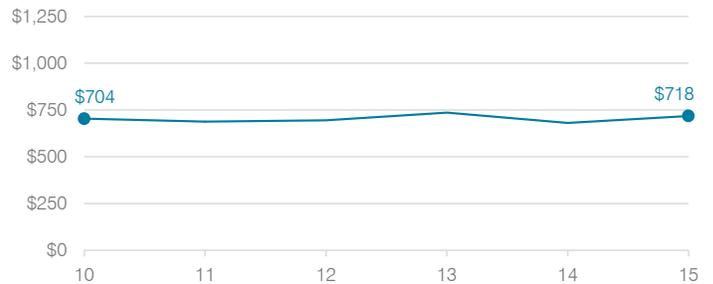
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.3	59.8	58.7	59.1	58.1	60.4	60.0	62.7	63.1	60.9	62.8	61.2	63.5	65.1	66.2

OPERATIONAL TRENDS Fiscal years as indicated

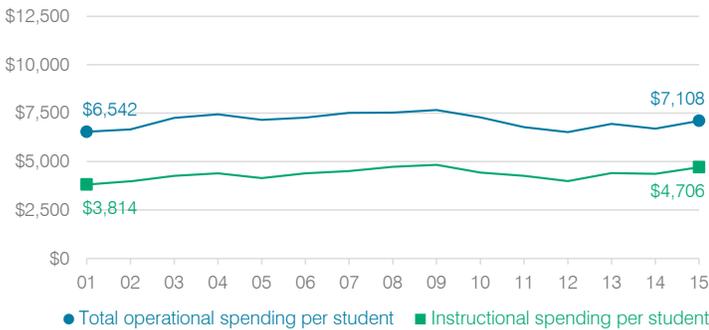
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 60.9 to 66.2 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased and transportation and student support decreased slightly. Administration and food service varied year to year.

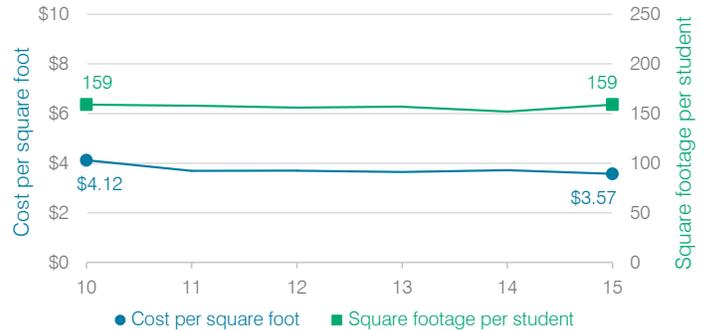
Administrative cost per student



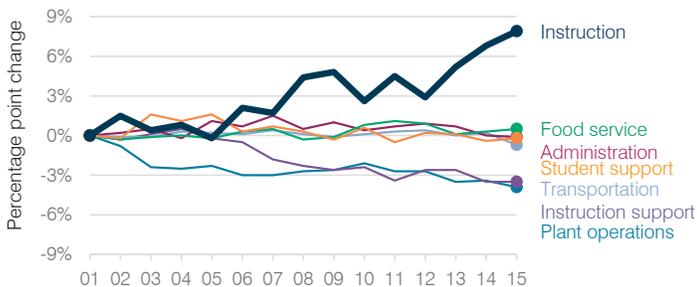
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



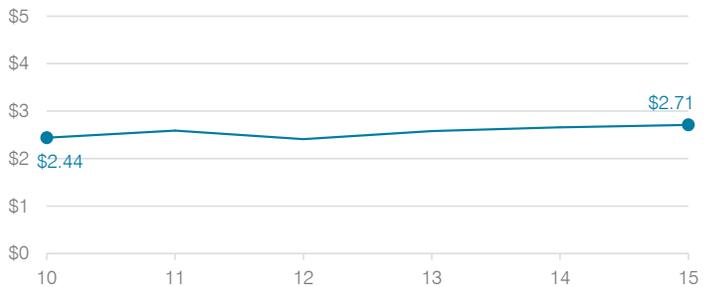
Plant cost per square foot and square footage per student



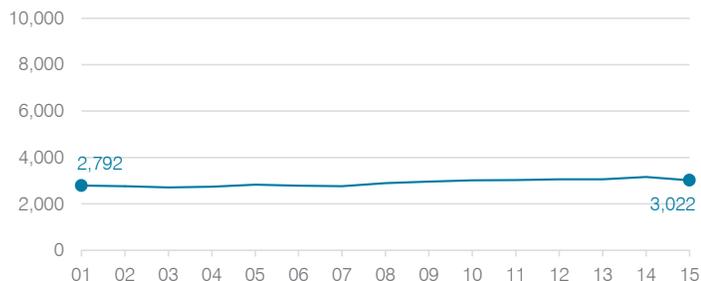
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



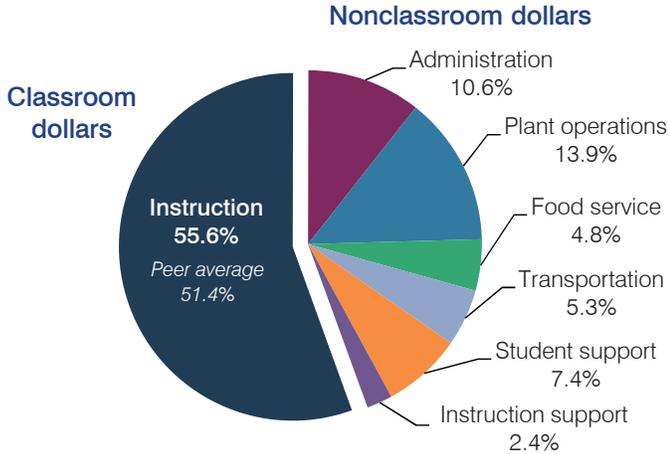
Sahuarita Unified School District

Pima County
 Efficiency peer groups 4 and T-7, Achievement peer group 4
 Legislative district(s): 2 and 14

District size, location: Medium-large, Town
 Students attending: 5,637
 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	\$717	\$798	\$780
	Students per administrative position	60	65	67
Plant operations	Cost per square foot	\$6.50	\$5.52	\$6.09
	Square footage per student	144	191	153
Food service	Cost per meal equivalent	\$2.49	\$2.80	\$2.79
Transportation	Cost per mile	\$3.05	\$3.34	\$3.66
	Cost per rider	\$614	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

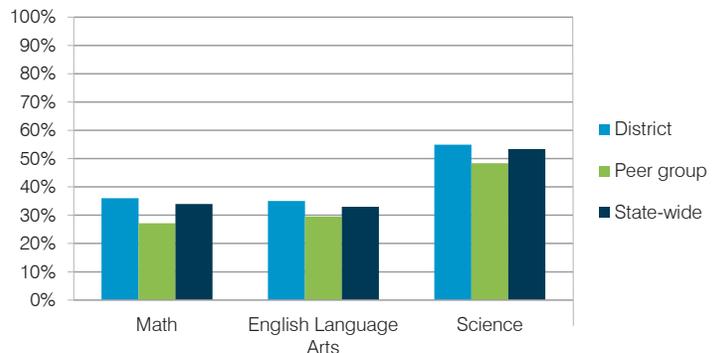
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,553	\$ 3,742	\$ 3,941	\$ 4,105
Administration	692	717	798	780
Plant operations	967	938	1,045	930
Food service	338	323	419	417
Transportation	352	355	411	371
Student support	487	497	597	613
Instruction support	128	161	479	442
Total operational	\$ 6,517	\$ 6,733	\$ 7,690	\$ 7,658
Land and buildings	\$ 811	\$ 277	\$ 382	\$ 641
Equipment	401	315	281	383
Interest	358	332	200	225
Other	171	192	59	150
Total nonoperational	\$ 1,741	\$ 1,116	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,258	\$ 7,849	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	86%	88%	76%
Poverty rate (2014)	13%	16%	23%
Students per teacher	17.5	16.1	18.6
Average teacher salary	\$38,664	\$42,544	\$46,008
Average years of teacher experience	8.9	10.5	11.0
Percentage of teachers in first 3 years	29%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 558	\$ 648	\$ 2,889	\$ 1,299
State	2,360	2,859	3,860	3,517
Local	4,969	4,808	2,930	4,248
Total revenues per pupil	\$ 7,887	\$ 8,315	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,914	\$ 4,756	\$ 5,185	\$ 5,303
Grants	571	567	1,573	1,167
Donations and tax credits	111	107	48	78
Select revenues from less common sources				
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	1,553	1,645	15 of 18	

Sahuarita USD—page 2

Classroom dollar percentage

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

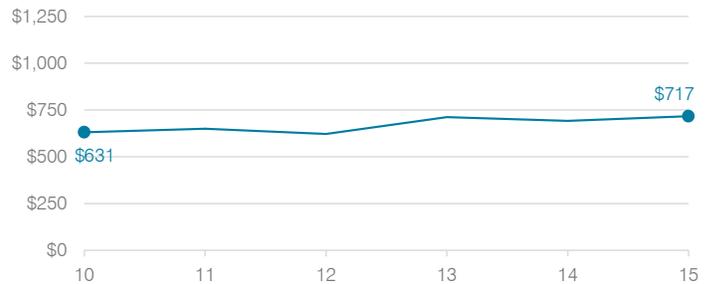
OPERATIONAL TRENDS

Fiscal years as indicated

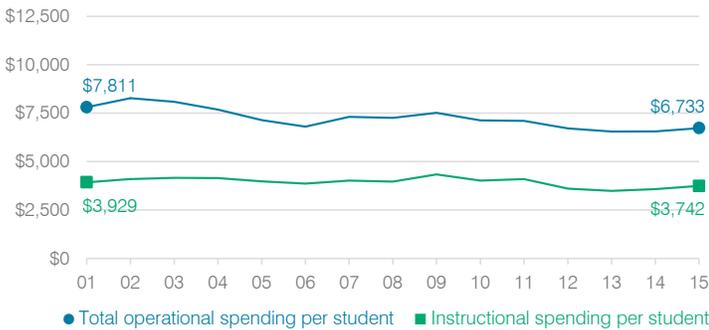
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.3 to 55.6 percent. As a percentage of total operational spending, transportation increased and administration and student support increased slightly, while plant operations decreased. Food service and instruction support varied year to year.

Administrative cost per student



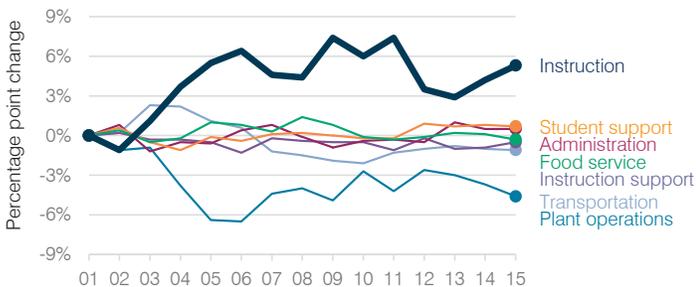
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



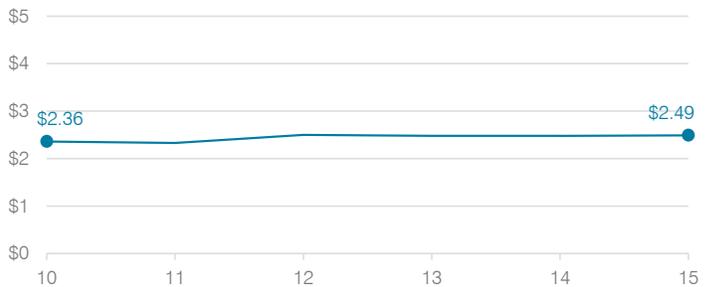
Plant cost per square foot and square footage per student



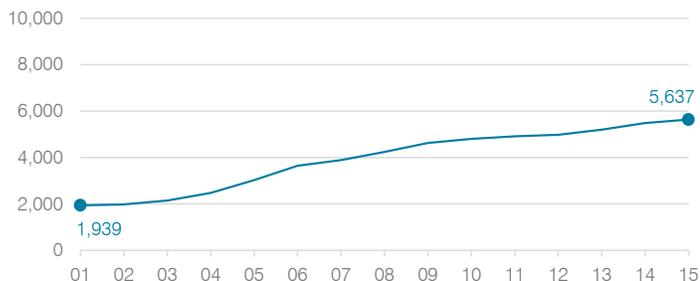
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Salome Consolidated Elementary School District

La Paz County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 21

Students attending:

108

Legislative district(s): 5

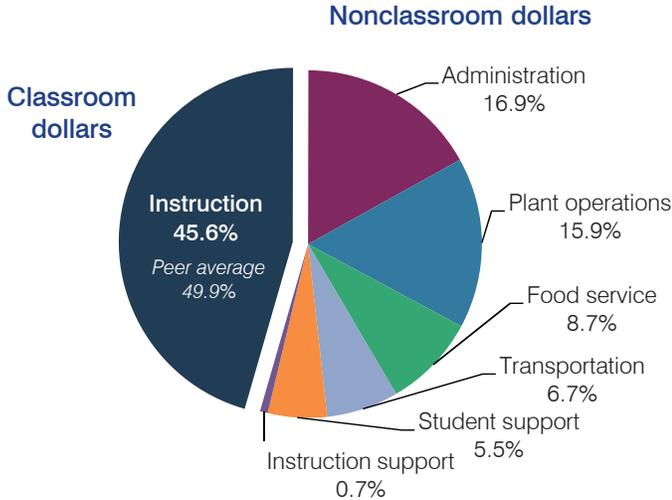
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,138	\$3,013	\$780
	Students per administrative position	48	29	67
Plant operations	Cost per square foot	\$7.37	\$6.80	\$6.09
	Square footage per student	273	370	153
Food service	Cost per meal equivalent	\$4.09	\$5.66	\$2.79
Transportation	Cost per mile	\$3.35	\$1.55	\$3.66
	Cost per rider	\$1,460	\$1,620	\$1,071

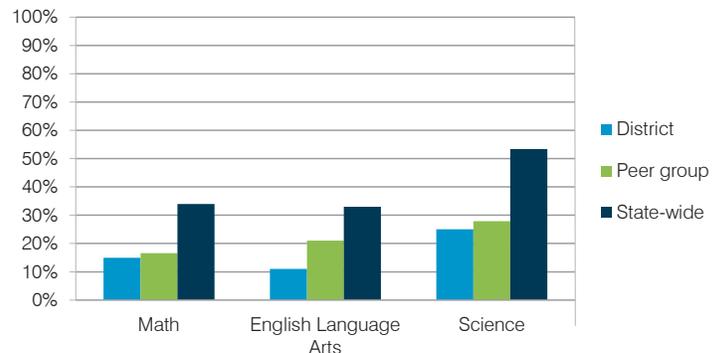
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,034	\$ 5,770	\$ 8,258	\$ 4,105
Administration	2,075	2,138	3,013	780
Plant operations	1,795	2,012	2,390	930
Food service	972	1,099	967	417
Transportation	937	851	1,127	371
Student support	760	693	664	613
Instruction support	132	92	572	442
Total operational	\$ 12,705	\$ 12,655	\$ 16,991	\$ 7,658
Land and buildings	\$ 23	\$ 0	\$ 961	\$ 641
Equipment	1,883	448	582	383
Interest	0	11	40	225
Other	5	268	90	150
Total nonoperational	\$ 1,911	\$ 727	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 14,616	\$ 13,382	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	45%	46%	23%
Students per teacher	15.4	12.3	18.6
Average teacher salary	\$38,815	\$45,617	\$46,008
Average years of teacher experience	10.6	11.2	11.0
Percentage of teachers in first 3 years	44%	22%	20%

Students who met state standards



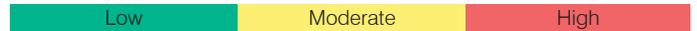
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	3.7%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,208	\$ 1,800	\$ 2,858	\$ 1,299
State	3,252	2,865	4,521	3,517
Local	10,610	9,585	13,591	4,248
Total revenues per pupil	\$15,070	\$14,250	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,041	\$ 6,976	\$ 9,139	\$ 5,303
Grants	2,450	1,895	3,089	1,167
Donations and tax credits	35	32	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	4,435	3,935	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Salome Consolidated ESD—page 2

Classroom dollar percentage

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

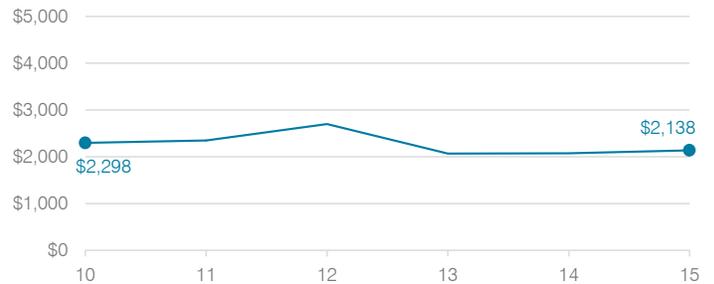
OPERATIONAL TRENDS

Fiscal years as indicated

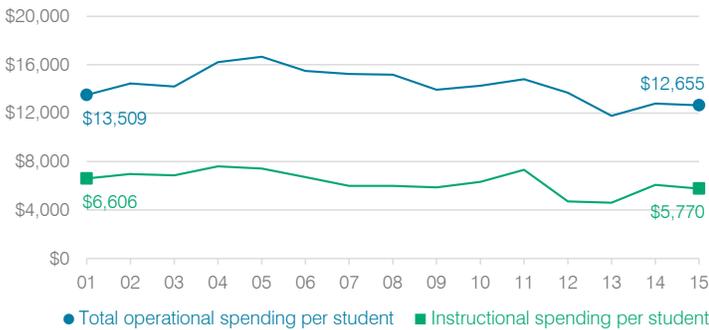
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 44.4 to 45.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

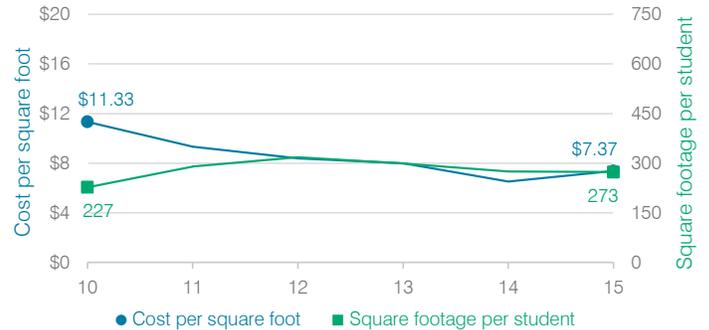
Administrative cost per student



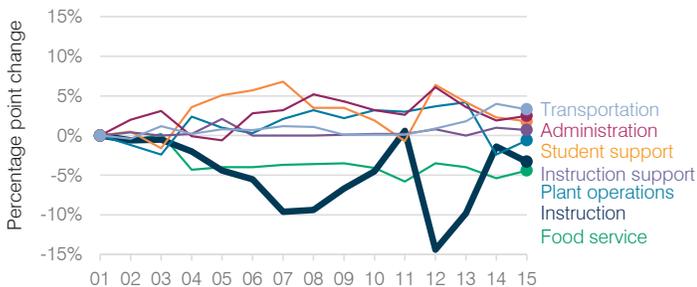
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



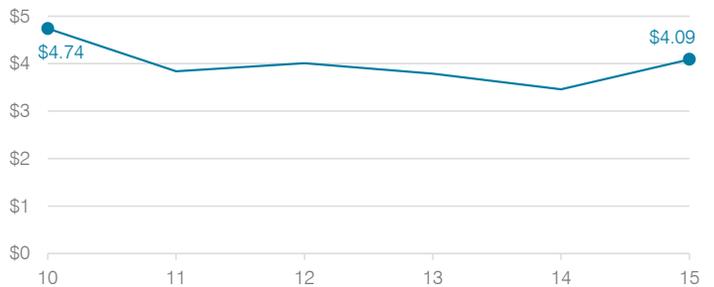
Plant cost per square foot and square footage per student



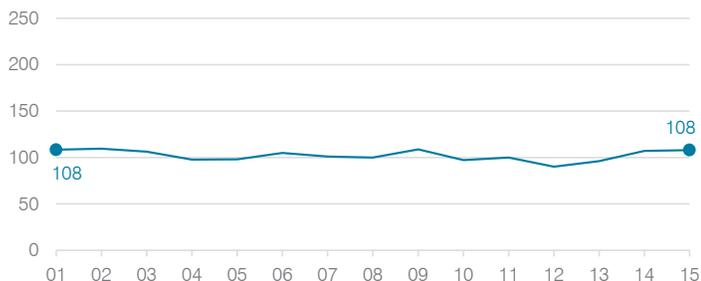
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



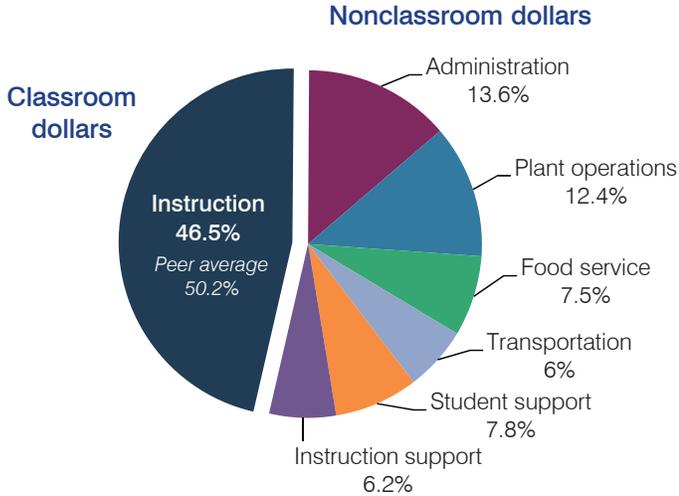
San Carlos Unified School District

Gila County
 Efficiency peer groups 5 and T-7, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium, Town
 Students attending: 1,429
 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	\$1,848	\$1,075	\$780
	Students per administrative position	57	58	67
Plant operations	Cost per square foot	\$6.51	\$4.90	\$6.09
	Square footage per student	259	258	153
Food service	Cost per meal equivalent	\$3.99	\$3.39	\$2.79
Transportation	Cost per mile	\$4.68	\$3.34	\$3.66
	Cost per rider	\$970	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

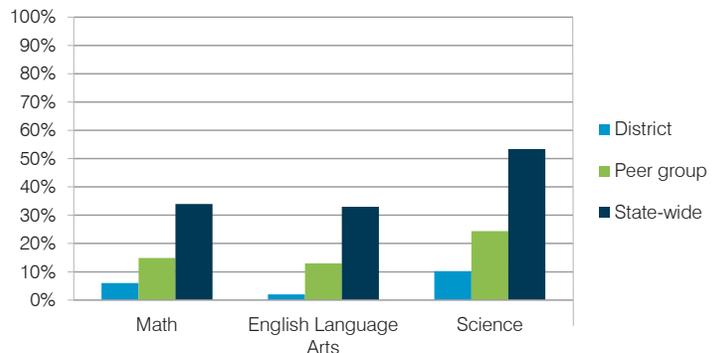
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,320	\$ 6,346	\$ 4,428	\$ 4,105
Administration	2,336	1,848	1,075	780
Plant operations	1,448	1,686	1,203	930
Food service	808	1,021	428	417
Transportation	941	820	498	371
Student support	985	1,069	623	613
Instruction support	1,273	848	353	442
Total operational	\$ 13,111	\$ 13,638	\$ 8,608	\$ 7,658
Land and buildings	\$ 5,139	\$ 674	\$ 504	\$ 641
Equipment	584	1,116	492	383
Interest	0	0	248	225
Other	0	2	57	150
Total nonoperational	\$ 5,723	\$ 1,792	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 18,834	\$ 15,430	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	92%	94%
Graduation rate (2014)	68%	72%	76%
Poverty rate (2014)	51%	41%	23%
Students per teacher	14.1	15.8	18.6
Average teacher salary	\$50,447	\$45,502	\$46,008
Average years of teacher experience	11.3	12.7	11.0
Percentage of teachers in first 3 years	11%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.2%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 7,731	\$ 10,081	\$ 3,790	\$ 1,299
State	5,049	5,171	3,700	3,517
Local	1,085	1,033	4,105	4,248
Total revenues per pupil	\$ 13,865	\$ 16,285	\$ 11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,401	\$ 5,269	\$ 5,693	\$ 5,303
Grants	2,469	3,484	1,675	1,167
Donations and tax credits	91	69	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,396	6,664	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

San Carlos USD—page 2

Classroom dollar percentage

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

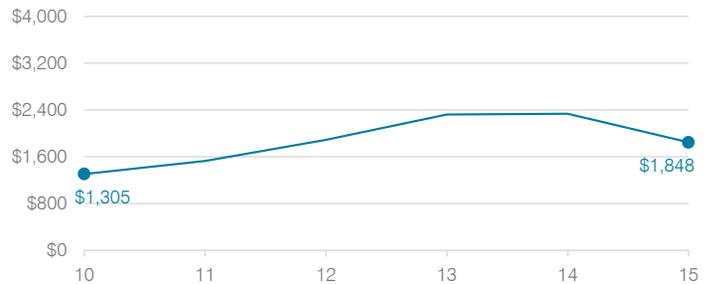
OPERATIONAL TRENDS

Fiscal years as indicated

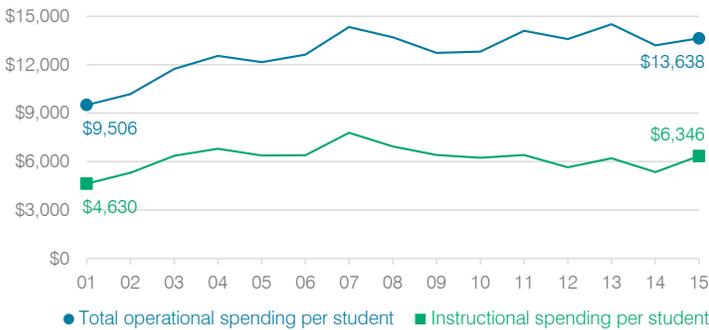
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 48.7 to 46.5 percent. Overall, as a percentage of total operational spending, administration and food service increased substantially. Student support and instruction support decreased and plant operations decreased slightly.

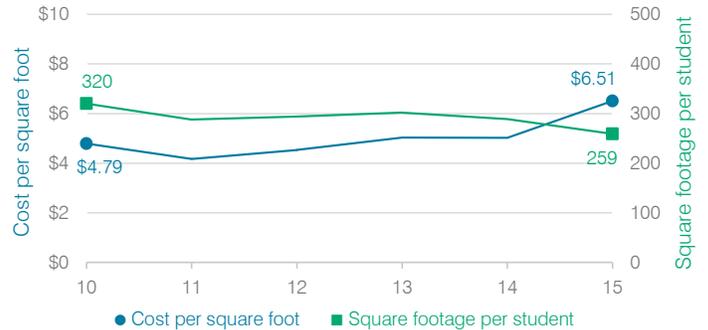
Administrative cost per student



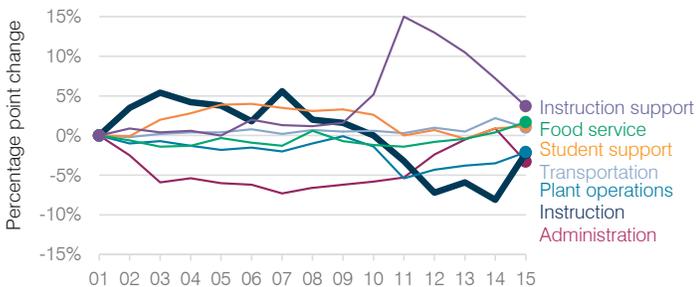
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



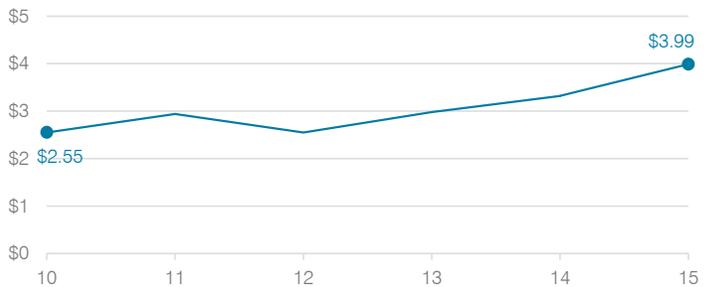
Plant cost per square foot and square footage per student



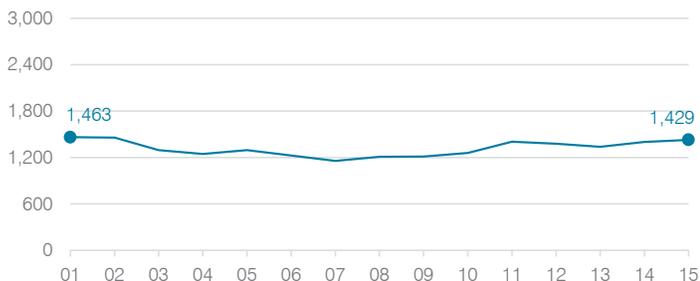
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



San Fernando Elementary School District

Pima County

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

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

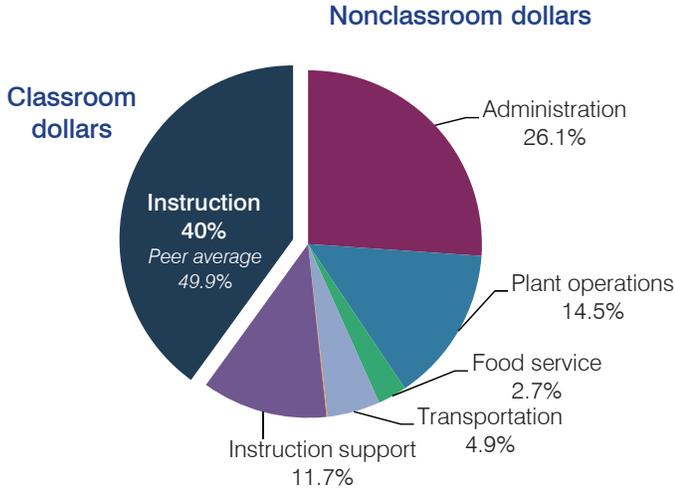
25

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	\$4,003	\$3,013	\$780
	Students per administrative position	11	29	67
Plant operations	Cost per square foot	\$7.30	\$6.80	\$6.09
	Square footage per student	304	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	NR	\$1.55	\$3.66
	Cost per rider	\$6,313	\$1,620	\$1,071

Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,965	\$ 6,131	\$ 8,258	\$ 4,105
Administration	2,800	4,003	3,013	780
Plant operations	2,241	2,217	2,390	930
Food service	466	418	967	417
Transportation	724	754	1,127	371
Student support	0	23	664	613
Instruction support	968	1,788	572	442
Total operational	\$ 13,164	\$ 15,334	\$ 16,991	\$ 7,658
Land and buildings	\$ 99	\$ 171	\$ 961	\$ 641
Equipment	68	292	582	383
Interest	0	2	40	225
Other	0	0	90	150
Total nonoperational	\$ 167	\$ 465	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,331	\$ 15,799	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	0%	11%	23%
Students per teacher	12.6	11.9	18.6
Average teacher salary	N/A	\$44,450	\$46,008
Average years of teacher experience	N/A	12.8	11.0
Percentage of teachers in first 3 years	N/A	12%	20%

Students who met state standards

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,164	\$ 1,648	\$ 2,858	\$ 1,299
State	6,311	6,780	4,521	3,517
Local	4,898	6,732	13,591	4,248
Total revenues per pupil	\$12,373	\$15,160	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,261	\$ 8,111	\$ 9,139	\$ 5,303
Grants	1,165	1,648	3,089	1,167
Donations and tax credits	9	436	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	4,216	3,979	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

San Fernando ESD—page 2

Classroom dollar percentage

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

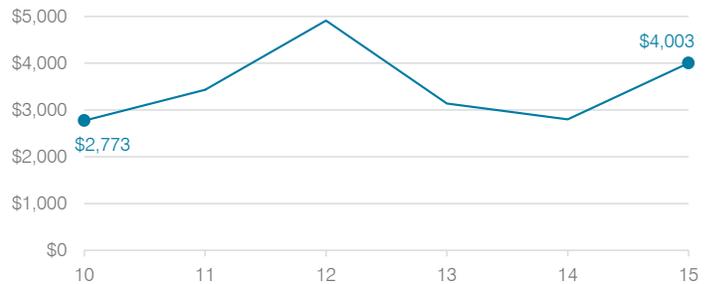
OPERATIONAL TRENDS

Fiscal years as indicated

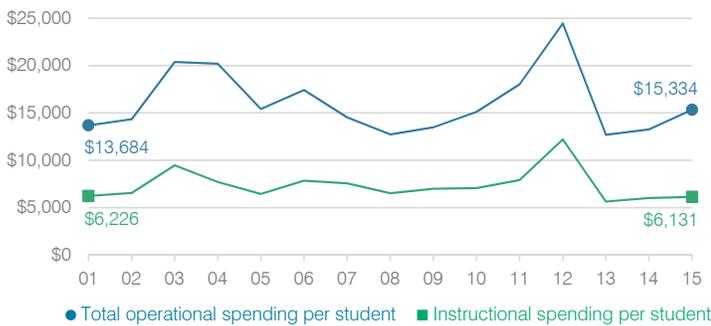
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.8 to 40 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, instruction support increased substantially.

Administrative cost per student



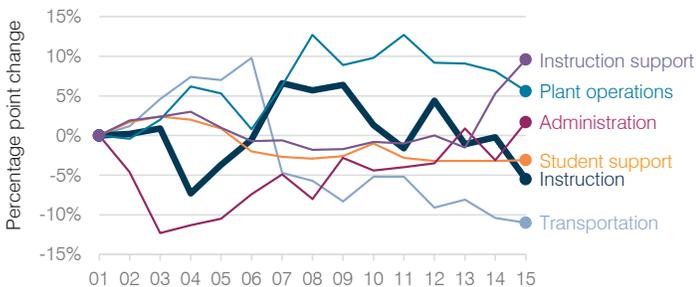
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



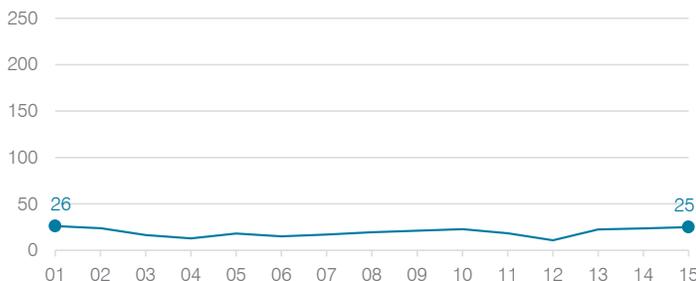
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider



San Simon Unified School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

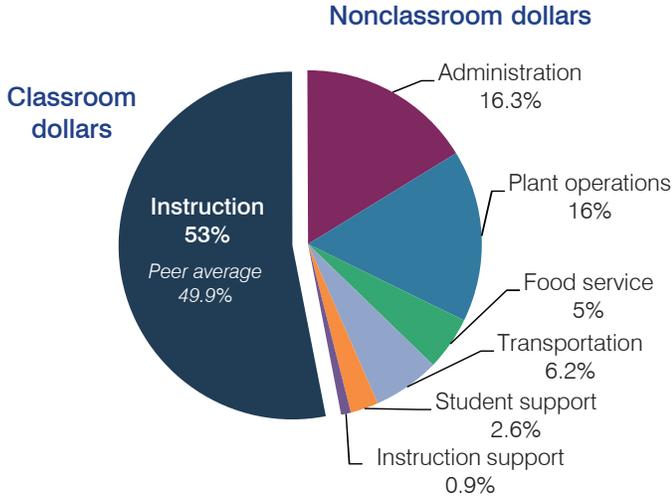
132

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	\$2,425	\$3,013	\$780
	Students per administrative position	33	29	67
Plant operations	Cost per square foot	\$6.98	\$6.80	\$6.09
	Square footage per student	341	370	153
Food service	Cost per meal equivalent	\$5.28	\$5.66	\$2.79
Transportation	Cost per mile	\$0.92	\$1.55	\$3.66
	Cost per rider	\$1,199	\$1,620	\$1,071

Per pupil spending

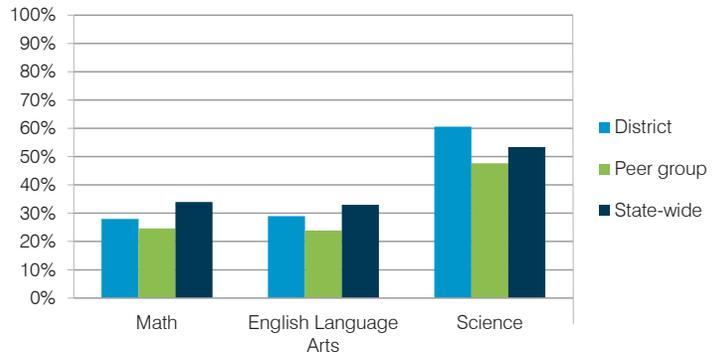
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 8,328	\$ 7,905	\$ 8,258	\$ 4,105
Administration	2,570	2,425	3,013	780
Plant operations	2,203	2,384	2,390	930
Food service	671	744	967	417
Transportation	1,043	927	1,127	371
Student support	149	390	664	613
Instruction support	9	138	572	442
Total operational	\$ 14,973	\$ 14,913	\$ 16,991	\$ 7,658
Land and buildings	\$ 72	\$ 52	\$ 961	\$ 641
Equipment	211	281	582	383
Interest	0	5	40	225
Other	1	0	90	150
Total nonoperational	\$ 284	\$ 338	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 15,257	\$ 15,251	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	N/A	81%	76%
Poverty rate (2014)	22%	24%	23%
Students per teacher	10.2	16.7	18.6
Average teacher salary	\$50,086	\$43,855	\$46,008
Average years of teacher experience	16.0	12.3	11.0
Percentage of teachers in first 3 years	14%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	Frozen taxes, unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 667	\$ 538	\$ 2,858	\$ 1,299
State	3,396	3,696	4,521	3,517
Local	10,434	11,171	13,591	4,248
Total revenues per pupil	\$14,497	\$15,405	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,105	\$ 8,045	\$ 9,139	\$ 5,303
Grants	899	697	3,089	1,167
Donations and tax credits	59	108	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	7,795	8,515	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

San Simon USD—page 2

Classroom dollar percentage

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

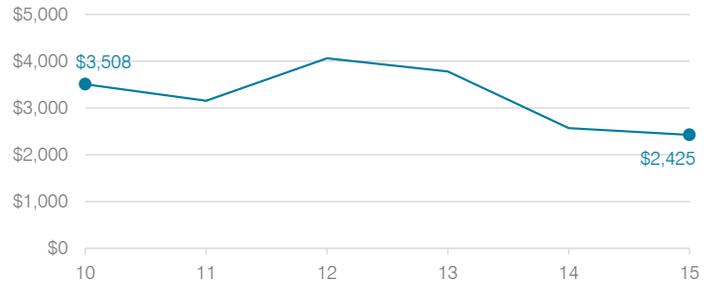
OPERATIONAL TRENDS

Fiscal years as indicated

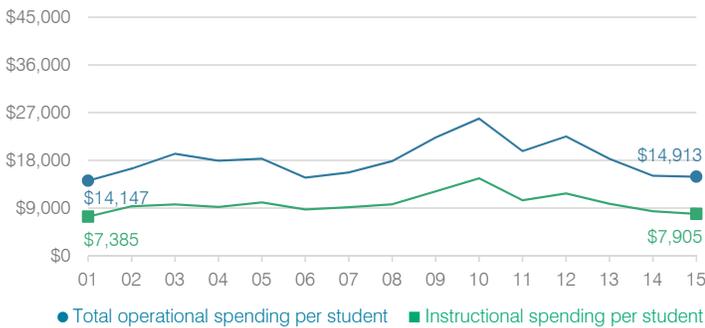
5-year spending trend (2010 through 2015)

Student enrollment increased by 57 percent, which contributed to the 42 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.5 to 53 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

Administrative cost per student



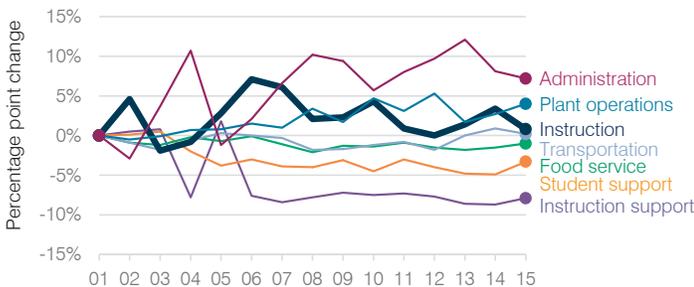
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



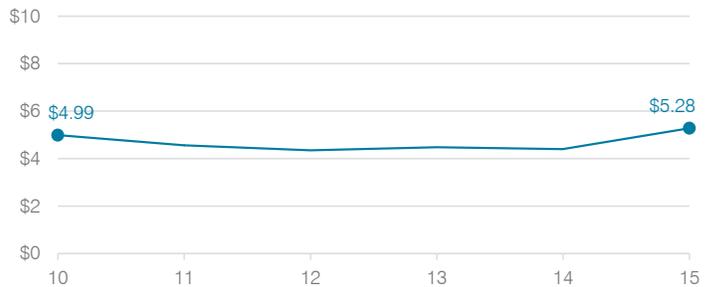
Plant cost per square foot and square footage per student



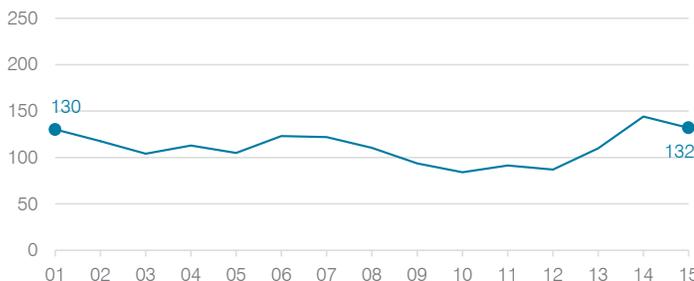
Changes in operational spending percentages



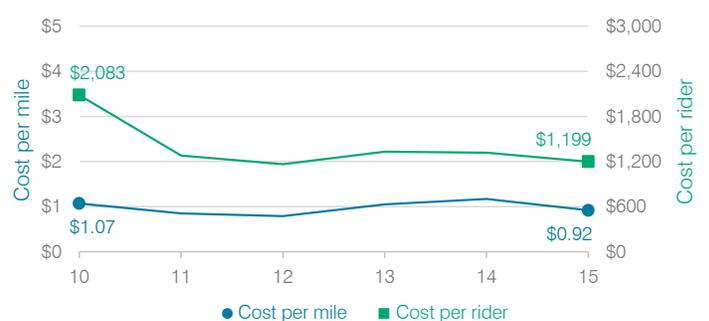
Food service cost per meal



Students attending



Transportation costs per mile and per rider



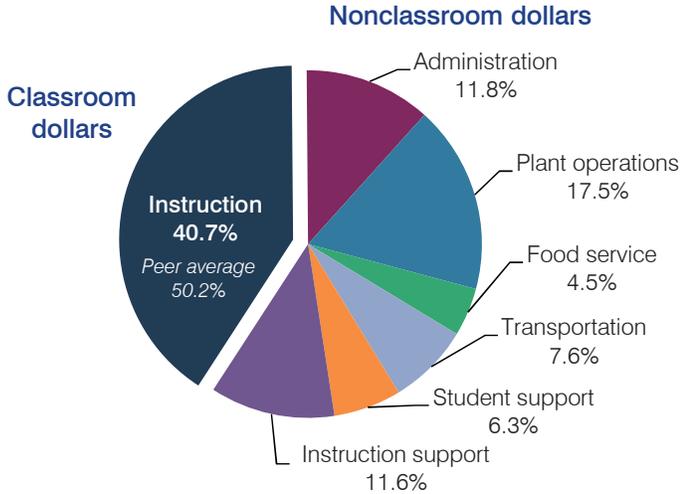
Sanders Unified School District

Apache County
 Efficiency peer groups 5 and T-10, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium, Rural
 Students attending: 720
 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	\$1,984	\$1,075	\$780
	Students per administrative position	28	58	67
Plant operations	Cost per square foot	\$6.13	\$4.90	\$6.09
	Square footage per student	477	258	153
Food service	Cost per meal equivalent	\$3.30	\$3.39	\$2.79
Transportation	Cost per mile	\$2.64	\$2.01	\$3.66
	Cost per rider	\$1,586	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

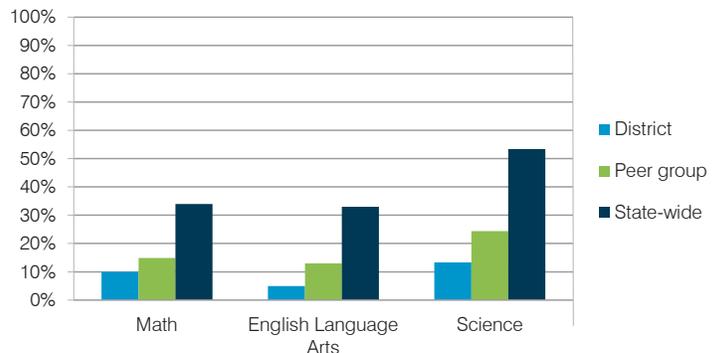
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,512	\$ 6,798	\$ 4,428	\$ 4,105
Administration	2,268	1,984	1,075	780
Plant operations	2,827	2,925	1,203	930
Food service	785	753	428	417
Transportation	1,007	1,268	498	371
Student support	847	1,049	623	613
Instruction support	1,598	1,936	353	442
Total operational	\$ 15,844	\$ 16,713	\$ 8,608	\$ 7,658
Land and buildings	\$ 188	\$ 3,213	\$ 504	\$ 641
Equipment	1,466	538	492	383
Interest	0	0	248	225
Other	4	2	57	150
Total nonoperational	\$ 1,658	\$ 3,753	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 17,502	\$ 20,466	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2014)	72%	72%	76%
Poverty rate (2014)	43%	41%	23%
Students per teacher	11.3	15.8	18.6
Average teacher salary	\$36,275	\$45,502	\$46,008
Average years of teacher experience	9.3	12.7	11.0
Percentage of teachers in first 3 years	38%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 10,608	\$ 11,768	\$ 3,790	\$ 1,299
State	5,646	6,534	3,700	3,517
Local	996	904	4,105	4,248
Total revenues per pupil	\$ 17,250	\$ 19,206	\$ 11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,800	\$ 7,497	\$ 5,693	\$ 5,303
Grants	5,088	4,343	1,675	1,167
Donations and tax credits	1	7	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,545	7,456	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Sanders USD—page 2

Classroom dollar percentage

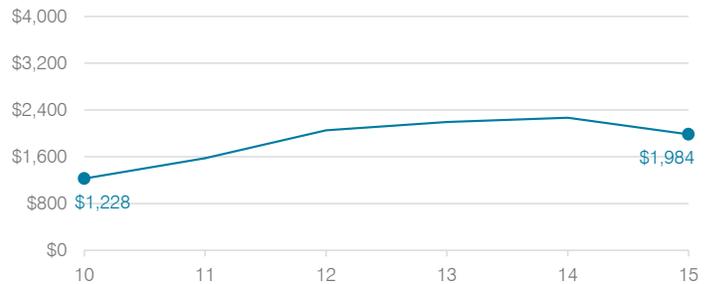
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	41.3	46.3	48.8	52.0	49.0	47.8	50.8	49.1	49.0	48.4	46.5	42.1	42.3	41.1	40.7

OPERATIONAL TRENDS Fiscal years as indicated

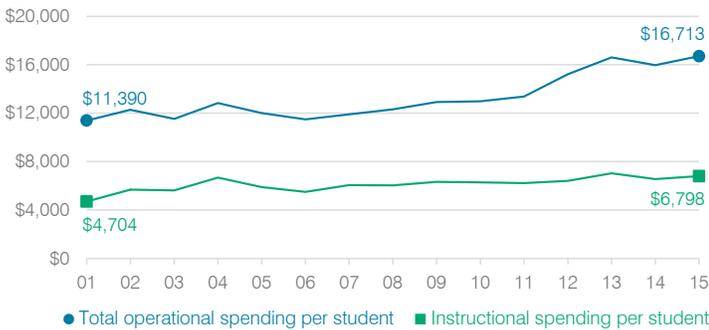
5-year spending trend (2010 through 2015)

Student enrollment decreased by 28 percent, which contributed to the 29 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom decreased from 48.4 to 40.7 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and administration and transportation increased.

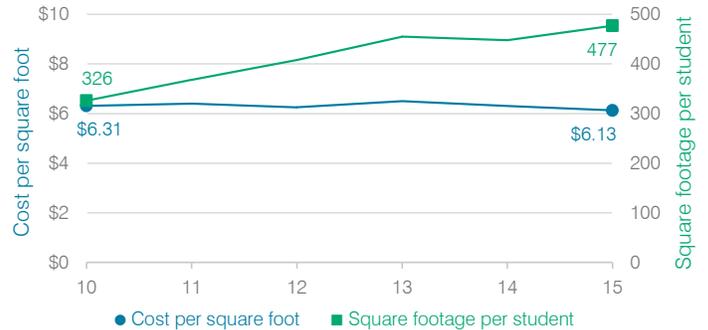
Administrative cost per student



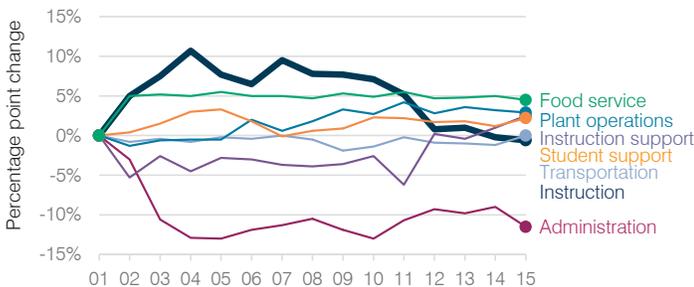
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



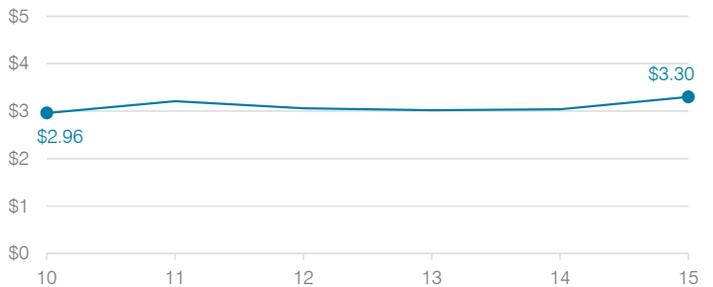
Plant cost per square foot and square footage per student



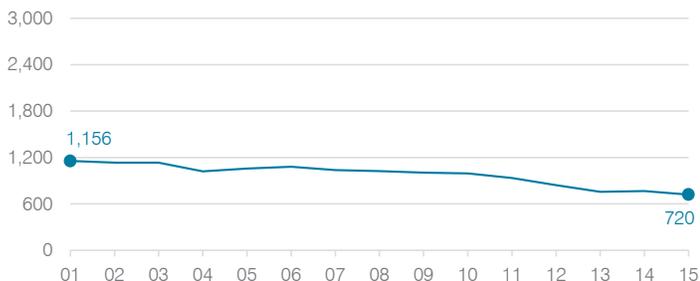
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



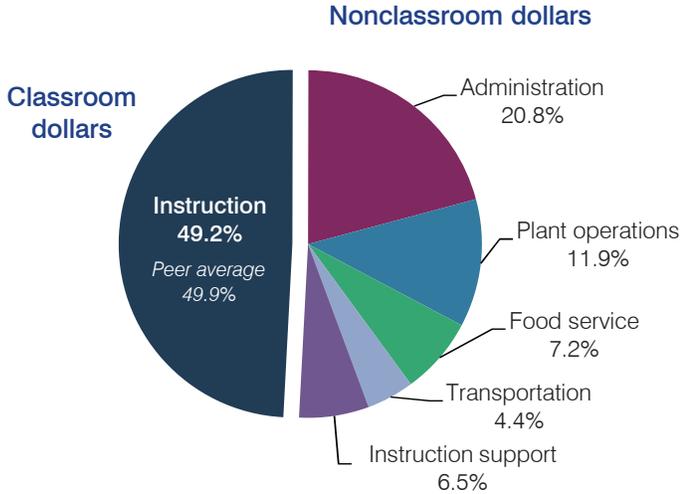
Santa Cruz Elementary School District

Santa Cruz County
 Efficiency peer groups 11 and T-11, Achievement peer group 18
 Legislative district(s): 2

District size, location: Very small, Rural
 Students attending: 185
 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	\$2,068	\$3,013	\$780
	Students per administrative position	46	29	67
Plant operations	Cost per square foot	\$9.77	\$6.80	\$6.09
	Square footage per student	121	370	153
Food service	Cost per meal equivalent	\$4.08	\$5.66	\$2.79
Transportation	Cost per mile	\$0.93	\$1.55	\$3.66
	Cost per rider	\$634	\$1,620	\$1,071

Per pupil spending

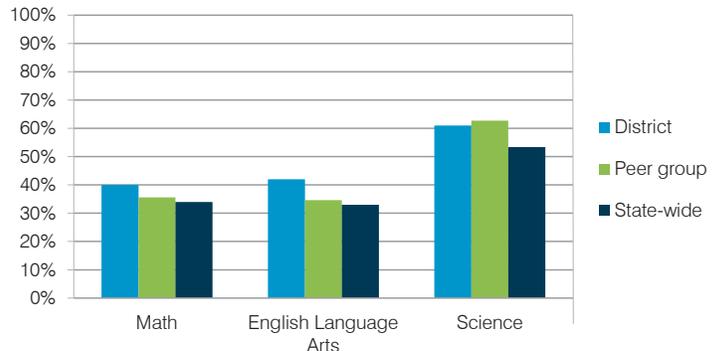
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,733	\$ 4,881	\$ 8,258	\$ 4,105
Administration	2,481	2,068	3,013	780
Plant operations	1,439	1,184	2,390	930
Food service	716	712	967	417
Transportation	541	441	1,127	371
Student support	0	0	664	613
Instruction support	408	641	572	442
Total operational	\$ 12,318	\$ 9,927	\$ 16,991	\$ 7,658
Land and buildings	\$ 1,421	\$ 220	\$ 961	\$ 641
Equipment	78	0	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 1,499	\$ 220	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 13,817	\$ 10,147	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	28%	25%	23%
Students per teacher	14.3	12.5	18.6
Average teacher salary	\$48,320	\$46,197	\$46,008
Average years of teacher experience	8.6	11.8	11.0
Percentage of teachers in first 3 years	31%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	1.2%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,156	\$ 1,858	\$ 2,858	\$ 1,299
State	5,734	6,332	4,521	3,517
Local	1,994	1,976	13,591	4,248
Total revenues per pupil	\$ 8,884	\$ 10,166	\$ 20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,040	\$ 7,026	\$ 9,139	\$ 5,303
Grants	1,156	1,858	3,089	1,167
Donations and tax credits	29	5	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Santa Cruz ESD—page 2

Classroom dollar percentage

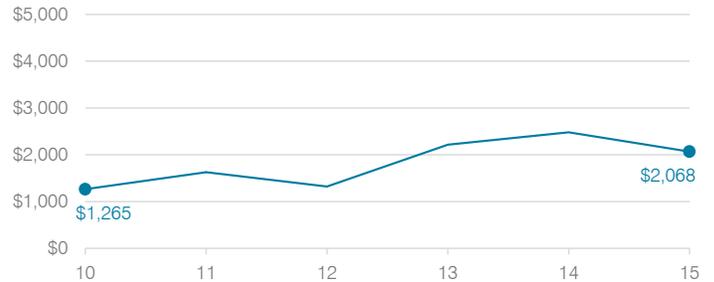
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	68.6	70.4	68.6	65.7	70.4	60.9	56.8	58.8	59.7	54.7	52.1	51.5	55.2	54.7	49.2

OPERATIONAL TRENDS Fiscal years as indicated

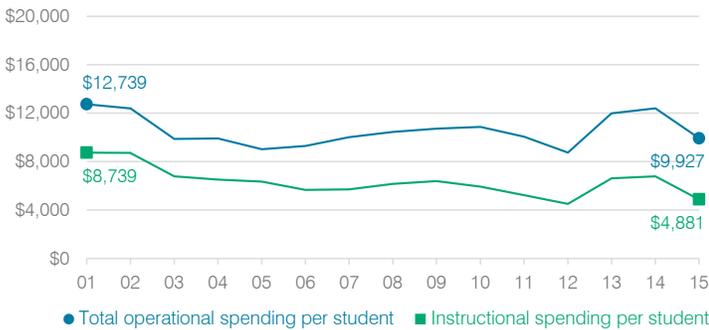
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom decreased overall from 54.7 to 49.2 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts. Overall, administration increased substantially and food service increased, while instruction support decreased substantially.

Administrative cost per student



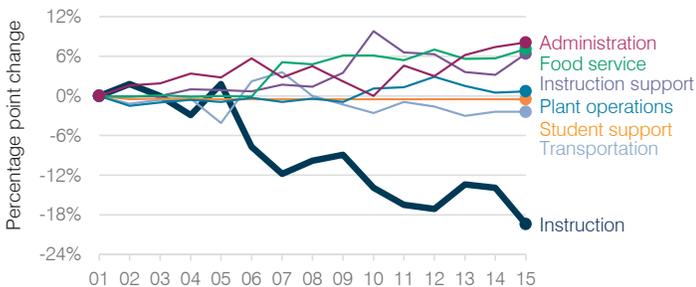
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



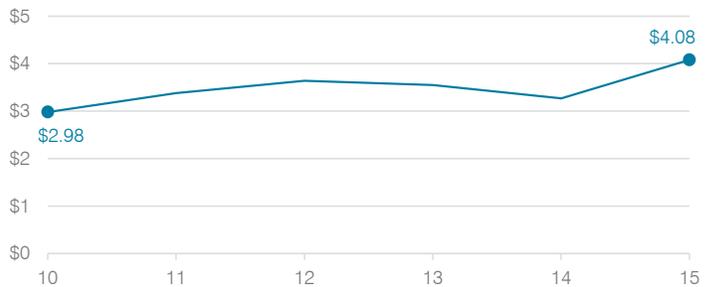
Plant cost per square foot and square footage per student



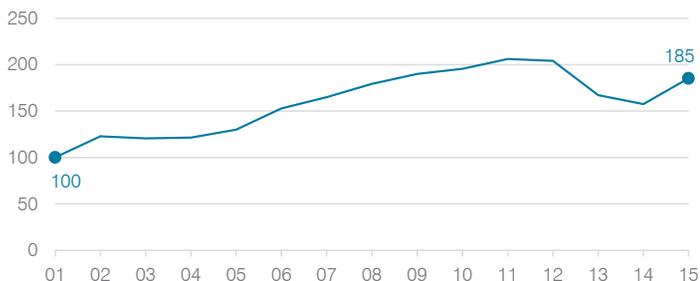
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



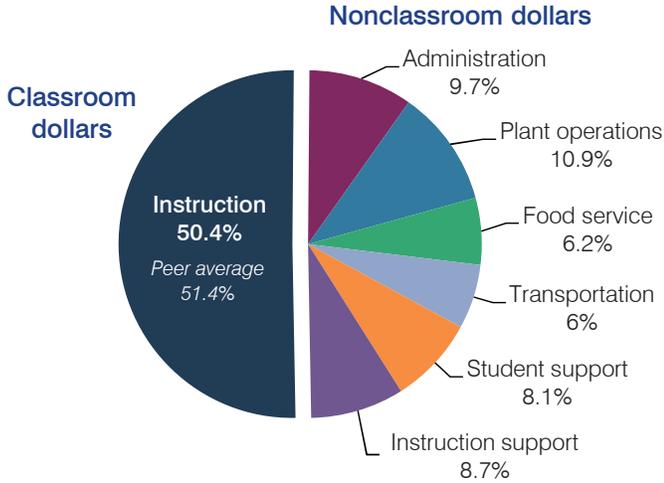
Santa Cruz Valley Unified School District

Santa Cruz County
 Efficiency peer groups 4 and T-7, Achievement peer group 5
 Legislative district(s): 2

District size, location: Medium-large, Town
 Students attending: 3,234
 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	\$731	\$798	\$780
	Students per administrative position	63	65	67
Plant operations	Cost per square foot	\$5.38	\$5.52	\$6.09
	Square footage per student	153	191	153
Food service	Cost per meal equivalent	\$2.76	\$2.80	\$2.79
Transportation	Cost per mile	\$2.87	\$3.34	\$3.66
	Cost per rider	\$754	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

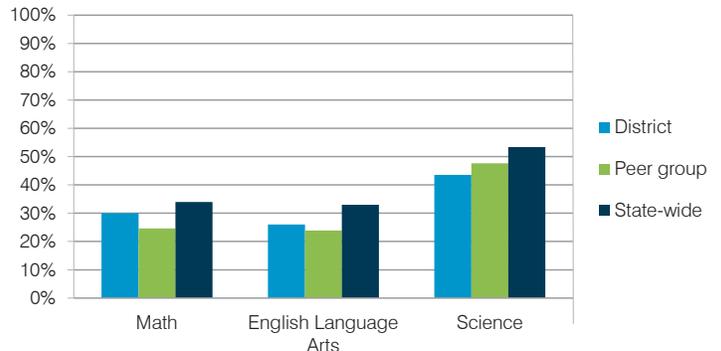
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,848	\$ 3,805	\$ 3,941	\$ 4,105
Administration	659	731	798	780
Plant operations	809	823	1,045	930
Food service	409	466	419	417
Transportation	462	449	411	371
Student support	634	613	597	613
Instruction support	776	660	479	442
Total operational	\$ 7,597	\$ 7,547	\$ 7,690	\$ 7,658
Land and buildings	\$ 1,030	\$ 0	\$ 382	\$ 641
Equipment	229	237	281	383
Interest	107	93	200	225
Other	20	9	59	150
Total nonoperational	\$ 1,386	\$ 339	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,983	\$ 7,886	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	87%	81%	76%
Poverty rate (2014)	23%	24%	23%
Students per teacher	17.6	16.7	18.6
Average teacher salary	\$41,137	\$43,855	\$46,008
Average years of teacher experience	9.4	12.3	11.0
Percentage of teachers in first 3 years	23%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.2%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,813	\$ 1,564	\$ 2,889	\$ 1,299
State	3,701	3,753	3,860	3,517
Local	3,049	2,611	2,930	4,248
Total revenues per pupil	\$ 8,563	\$ 7,928	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,301	\$ 4,950	\$ 5,185	\$ 5,303
Grants	1,919	1,598	1,573	1,167
Donations and tax credits	62	67	48	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	0	0	7 of 18	
Voter-approved levy increases	283	466	15 of 18	

Santa Cruz Valley USD—page 2

Classroom dollar percentage

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

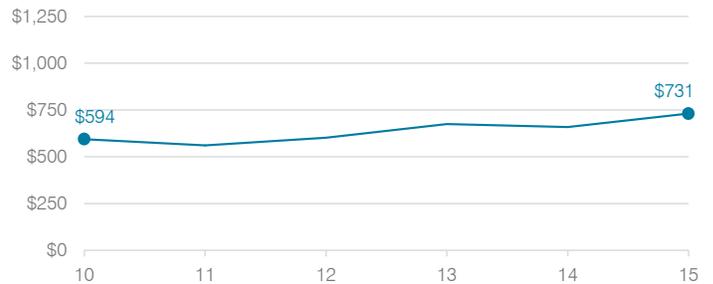
OPERATIONAL TRENDS

Fiscal years as indicated

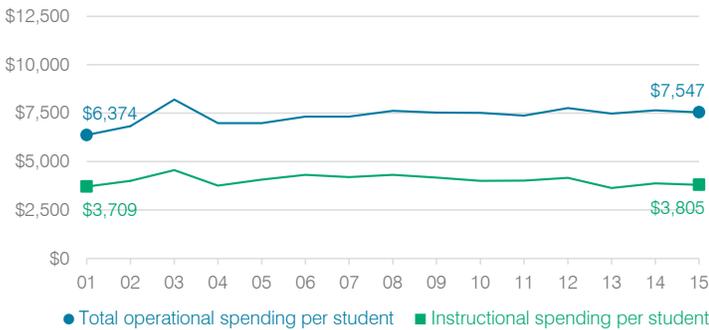
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.3 to 50.4 percent. As a percentage of total operational spending, student support increased substantially and administration and instruction support increased. Transportation decreased, while plant operations and food service varied year to year.

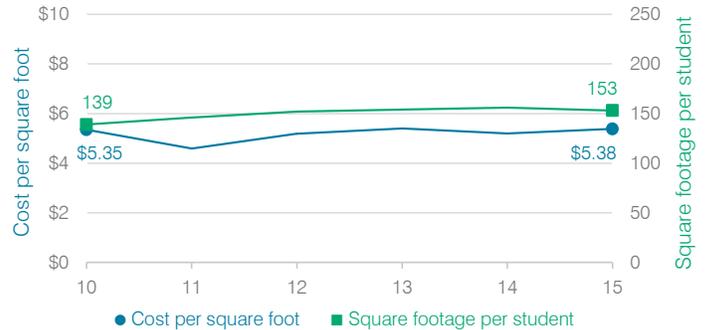
Administrative cost per student



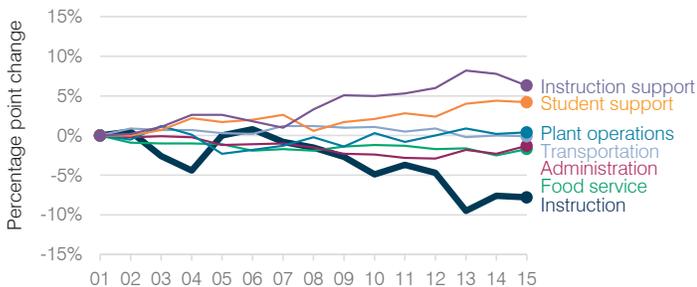
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



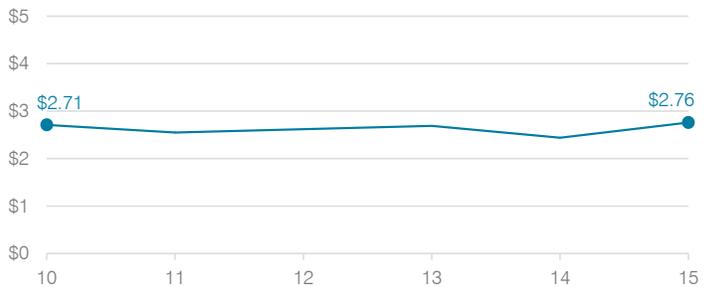
Plant cost per square foot and square footage per student



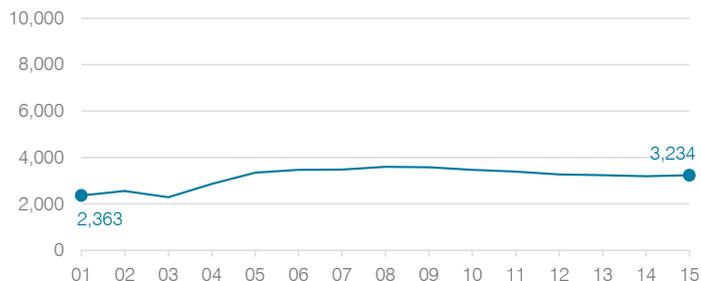
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Santa Cruz Valley Union High School District

Pinal County

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

Legislative district(s): 8 and 11

District size, location:

Small, Town

Students attending:

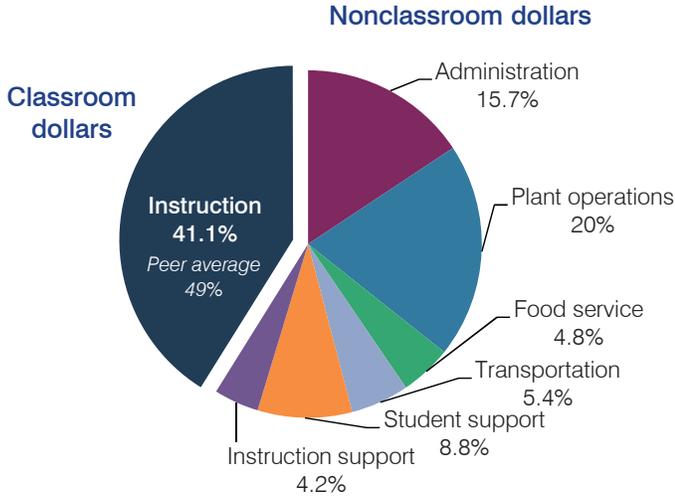
407

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	\$1,522	\$1,639	\$780
	Students per administrative position	48	46	67
Plant operations	Cost per square foot	\$5.21	\$5.09	\$6.09
	Square footage per student	372	327	153
Food service	Cost per meal equivalent	\$3.33	\$3.59	\$2.79
Transportation	Cost per mile	\$2.73	\$2.01	\$3.66
	Cost per rider	\$1,511	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

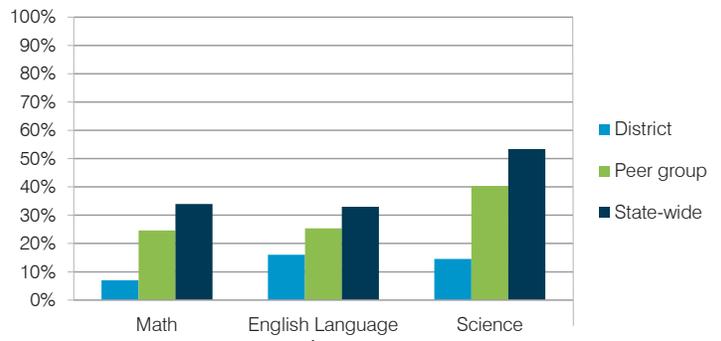
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,891	\$ 3,985	\$ 5,004	\$ 4,105
Administration	1,504	1,522	1,639	780
Plant operations	1,973	1,940	1,561	930
Food service	470	461	492	417
Transportation	573	520	511	371
Student support	845	859	610	613
Instruction support	394	414	392	442
Total operational	\$ 9,650	\$ 9,701	\$ 10,209	\$ 7,658
Land and buildings	\$ 1,650	\$ 70	\$ 251	\$ 641
Equipment	566	639	730	383
Interest	518	404	180	225
Other	11	12	50	150
Total nonoperational	\$ 2,745	\$ 1,125	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 12,395	\$ 10,826	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	92%	94%
Graduation rate (2014)	78%	84%	76%
Poverty rate (2014)	23%	19%	23%
Students per teacher	22.6	17.3	18.6
Average teacher salary	\$42,353	\$38,024	\$46,008
Average years of teacher experience	9.4	9.6	11.0
Percentage of teachers in first 3 years	11%	21%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,807	\$ 1,370	\$ 1,992	\$ 1,299
State	1,540	1,535	3,085	3,517
Local	12,336	11,387	6,884	4,248
Total revenues per pupil	\$15,683	\$14,292	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,593	\$ 6,534	\$ 6,548	\$ 5,303
Grants	1,881	1,393	1,861	1,167
Donations and tax credits	23	53	211	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	5,491	5,092	15 of 20	

Santa Cruz Valley UHSD—page 2

Classroom dollar percentage

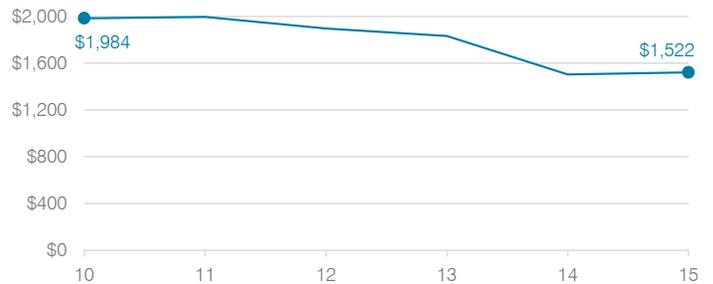
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.7	54.3	52.8	52.2	49.6	49.0	47.6	41.5	44.2	36.1	41.7	43.2	39.8	40.3	41.1

OPERATIONAL TRENDS Fiscal years as indicated

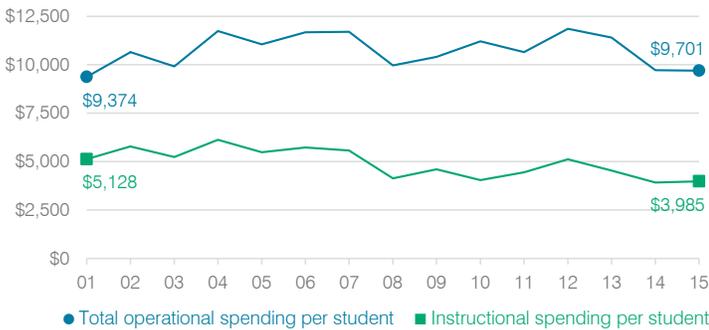
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 36.1 to 41.1 percent. Overall, as a percentage of total operational spending, plant operations decreased, administration and instruction support decreased substantially, while transportation increased.

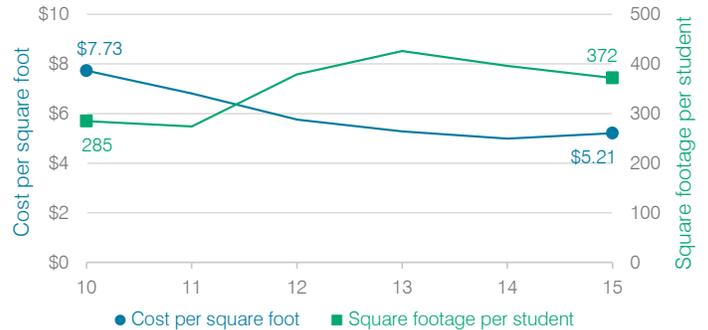
Administrative cost per student



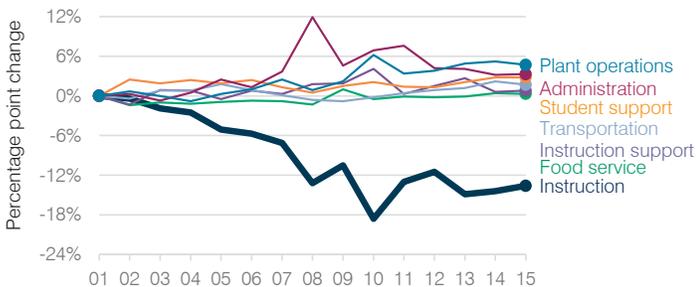
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



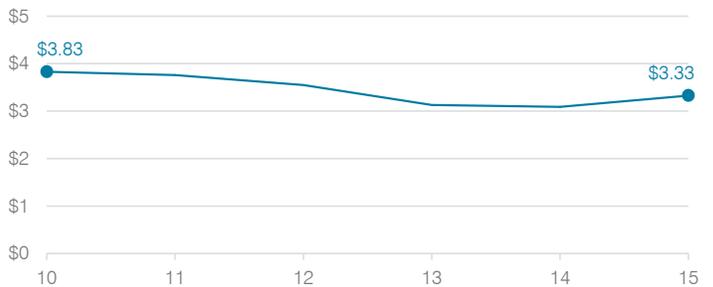
Plant cost per square foot and square footage per student



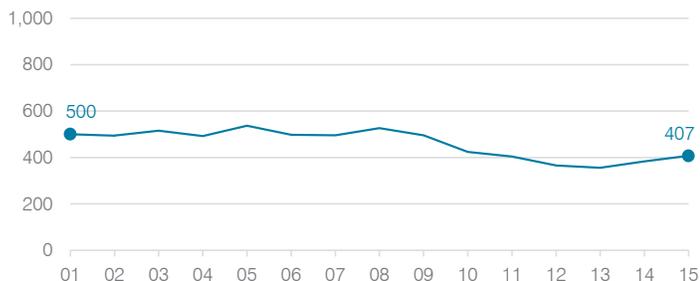
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



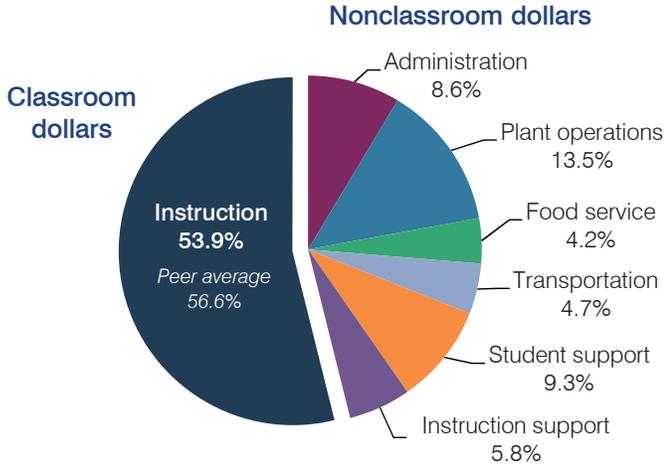
Scottsdale Unified School District

Maricopa County
 Efficiency peer groups 1 and T-5, Achievement peer group 2
 Legislative district(s): 23, 24, 26, and 28

District size, location: Very large, City
 Students attending: 23,274
 Number of schools: 30

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$651	\$641	\$780
	Students per administrative position	77	81	67
Plant operations	Cost per square foot	\$5.66	\$5.93	\$6.09
	Square footage per student	182	144	153
Food service	Cost per meal equivalent	\$2.40	\$2.75	\$2.79
Transportation	Cost per mile	\$3.89	\$3.48	\$3.66
	Cost per rider	\$1,521	\$1,392	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

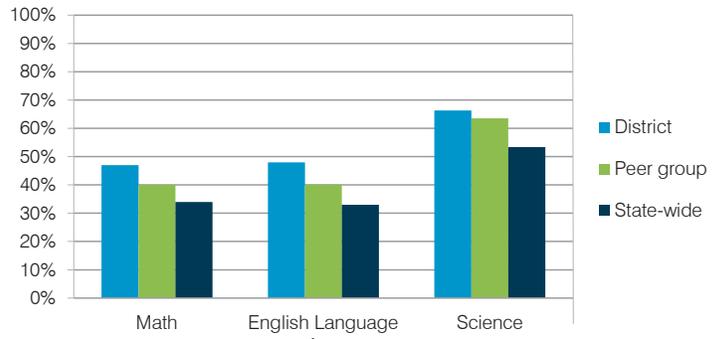
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,070	\$ 4,094	\$ 4,107	\$ 4,105
Administration	660	651	641	780
Plant operations	966	1,028	853	930
Food service	312	316	333	417
Transportation	347	356	343	371
Student support	690	704	618	613
Instruction support	417	442	367	442
Total operational	\$ 7,462	\$ 7,591	\$ 7,262	\$ 7,658
Land and buildings	\$ 259	\$ 187	\$ 551	\$ 641
Equipment	357	329	316	383
Interest	535	545	266	225
Other	224	217	184	150
Total nonoperational	\$ 1,375	\$ 1,278	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 8,837	\$ 8,869	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	87%	88%	76%
Poverty rate (2014)	11%	14%	23%
Students per teacher	19.7	19.3	18.6
Average teacher salary	\$47,332	\$44,660	\$46,008
Average years of teacher experience	13.9	10.7	11.0
Percentage of teachers in first 3 years	11%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	1.9%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 602	\$ 727	\$ 839	\$ 1,299
State	1,423	1,510	3,183	3,517
Local	7,818	7,610	4,941	4,248
Total revenues per pupil	\$ 9,843	\$ 9,847	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,528	\$ 5,388	\$ 5,221	\$ 5,303
Grants	560	718	854	1,167
Donations and tax credits	189	178	83	78
Select revenues from less common sources				
Desegregation	\$ 305	\$ 317	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	2,126	1,954	10 of 10	

Scottsdale USD—page 2

Classroom dollar percentage

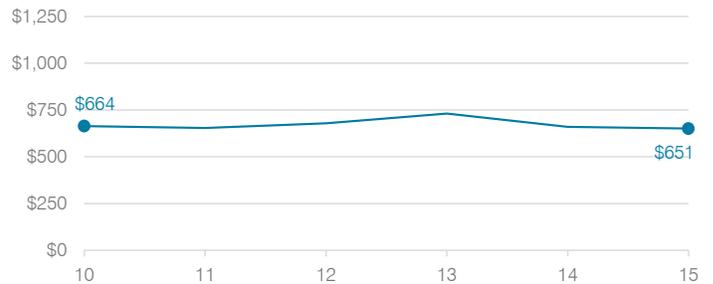
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.6	59.0	61.5	63.7	62.3	60.5	61.3	60.4	57.7	59.5	57.7	58.7	57.9	54.5	53.9

OPERATIONAL TRENDS Fiscal years as indicated

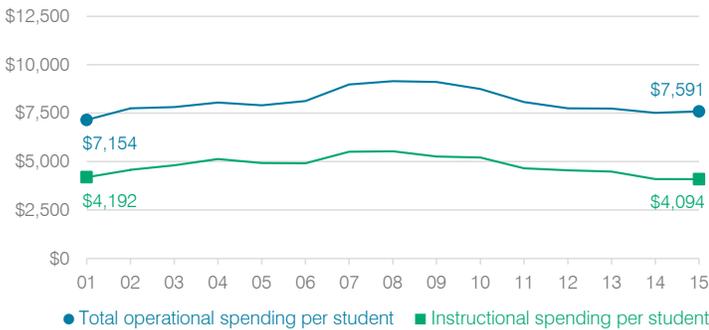
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.5 to 53.9 percent. As a percentage of total operational spending, student support increased substantially and plant operations and instruction support increased. Most other nonclassroom areas remained fairly stable.

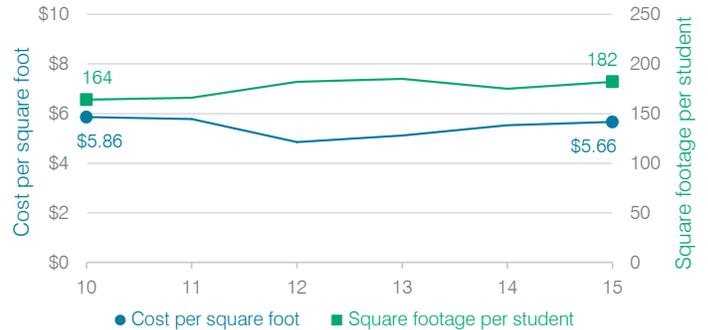
Administrative cost per student



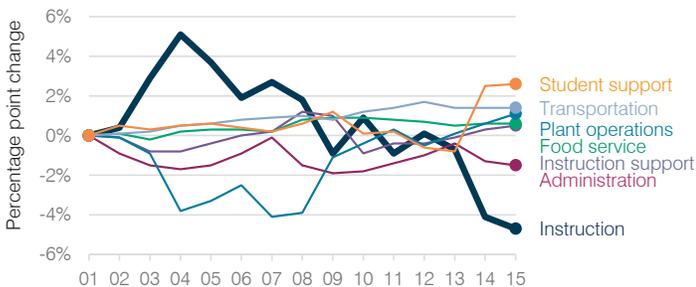
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



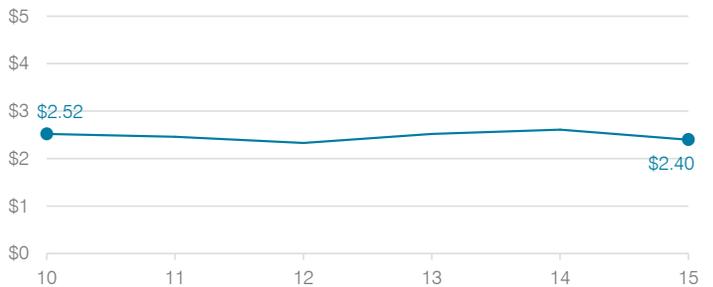
Plant cost per square foot and square footage per student



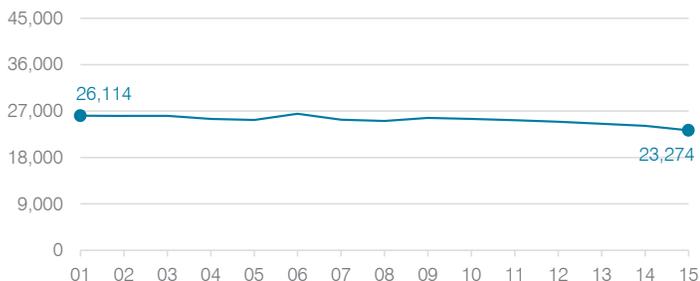
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



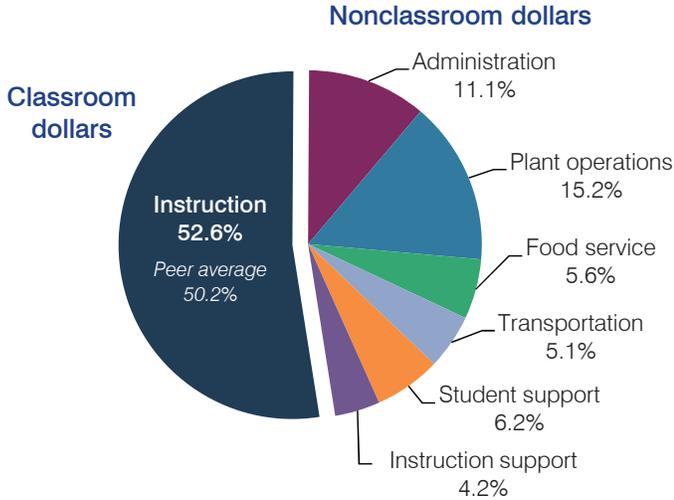
Sedona-Oak Creek Joint Unified School District

Yavapai County
 Efficiency peer groups 5 and T-7, Achievement peer group 4
 Legislative district(s): 6

District size, location: Medium, Town
 Students attending: 1,152
 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	\$902	\$1,075	\$780
	Students per administrative position	55	58	67
Plant operations	Cost per square foot	\$3.79	\$4.90	\$6.09
	Square footage per student	323	258	153
Food service	Cost per meal equivalent	\$4.13	\$3.39	\$2.79
Transportation	Cost per mile	\$4.30	\$3.34	\$3.66
	Cost per rider	\$1,013	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

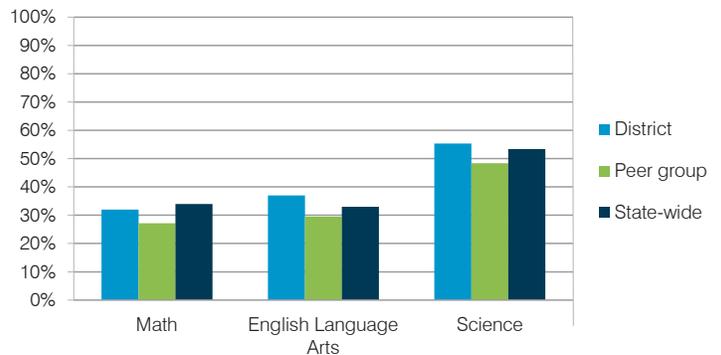
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,007	\$ 4,252	\$ 4,428	\$ 4,105
Administration	897	902	1,075	780
Plant operations	1,073	1,226	1,203	930
Food service	362	457	428	417
Transportation	392	410	498	371
Student support	505	506	623	613
Instruction support	358	337	353	442
Total operational	\$ 7,594	\$ 8,090	\$ 8,608	\$ 7,658
Land and buildings	\$ 106	\$ 113	\$ 504	\$ 641
Equipment	127	131	492	383
Interest	2,470	2,102	248	225
Other	68	72	57	150
Total nonoperational	\$ 2,771	\$ 2,418	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 10,365	\$ 10,508	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	83%	88%	76%
Poverty rate (2014)	19%	16%	23%
Students per teacher	16.3	16.1	18.6
Average teacher salary	\$39,540	\$42,544	\$46,008
Average years of teacher experience	11.8	10.5	11.0
Percentage of teachers in first 3 years	20%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 882	\$ 718	\$ 3,790	\$ 1,299
State	1,450	1,680	3,700	3,517
Local	10,698	11,448	4,105	4,248
Total revenues per pupil	\$13,030	\$13,846	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,592	\$ 5,270	\$ 5,693	\$ 5,303
Grants	596	427	1,675	1,167
Donations and tax credits	275	282	140	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	5,586	5,980	19 of 29	

Sedona-Oak Creek JUSD—page 2

Classroom dollar percentage

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

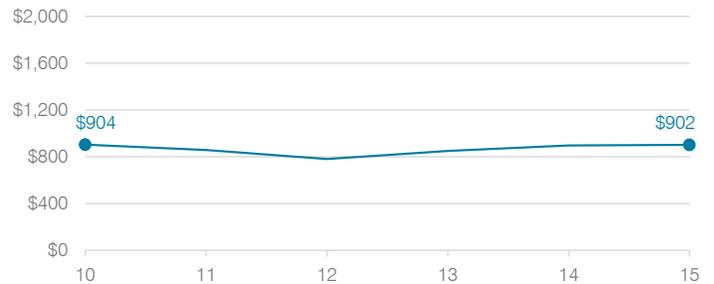
OPERATIONAL TRENDS

Fiscal years as indicated

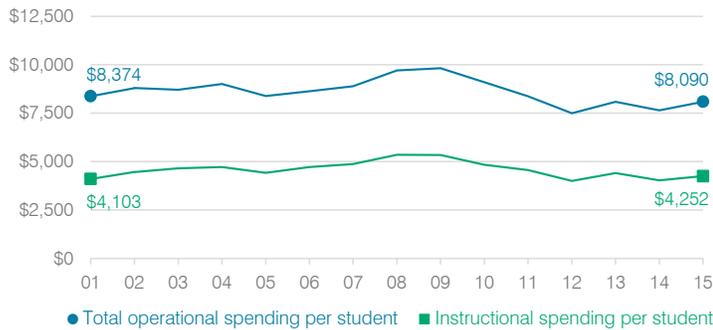
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.2 to 52.6 percent. Overall, as a percentage of total operational spending, plant operations and food service increased, while instruction support decreased. Most other nonclassroom areas remained fairly stable.

Administrative cost per student



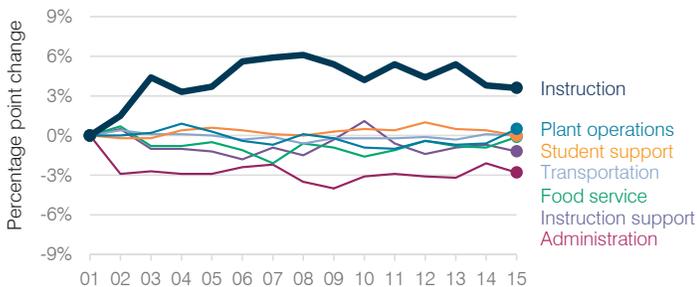
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



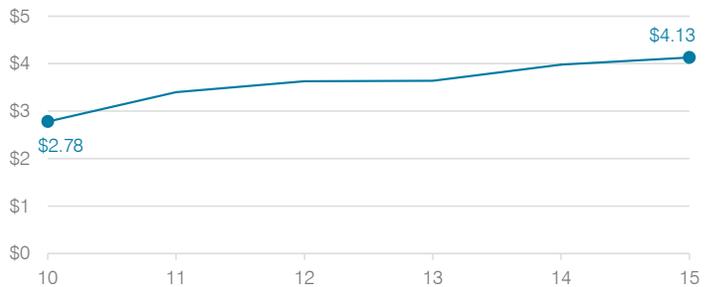
Plant cost per square foot and square footage per student



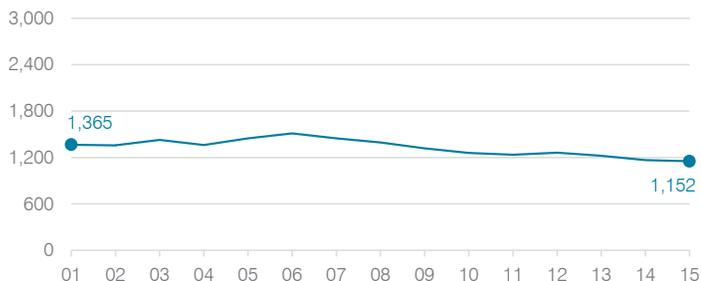
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Seligman Unified School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

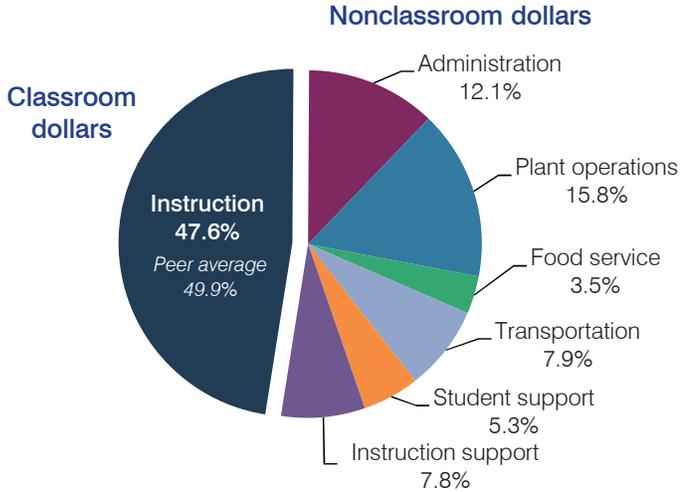
135

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	\$2,465	\$3,013	\$780
	Students per administrative position	23	29	67
Plant operations	Cost per square foot	\$4.82	\$6.80	\$6.09
	Square footage per student	669	370	153
Food service	Cost per meal equivalent	\$4.45	\$5.66	\$2.79
Transportation	Cost per mile	\$1.82	\$1.55	\$3.66
	Cost per rider	\$1,858	\$1,620	\$1,071

Per pupil spending

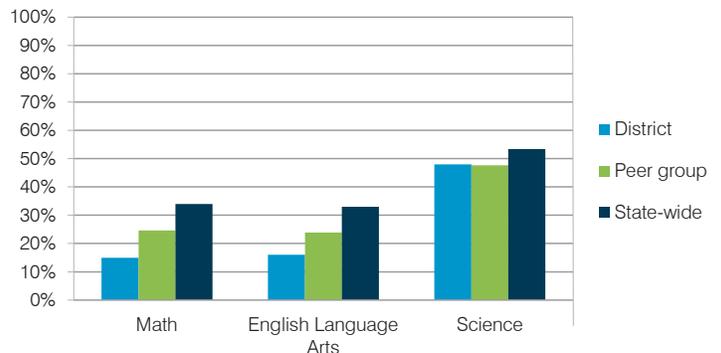
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,602	\$ 9,697	\$ 8,258	\$ 4,105
Administration	2,341	2,465	3,013	780
Plant operations	2,835	3,223	2,390	930
Food service	689	715	967	417
Transportation	1,915	1,609	1,127	371
Student support	1,382	1,085	664	613
Instruction support	1,134	1,574	572	442
Total operational	\$ 20,898	\$ 20,368	\$ 16,991	\$ 7,658
Land and buildings	\$ 711	\$ 146	\$ 961	\$ 641
Equipment	1,660	255	582	383
Interest	0	53	40	225
Other	170	201	90	150
Total nonoperational	\$ 2,541	\$ 655	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 23,439	\$ 21,023	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	77%	81%	76%
Poverty rate (2014)	23%	24%	23%
Students per teacher	9.0	16.7	18.6
Average teacher salary	\$49,778	\$43,855	\$46,008
Average years of teacher experience	11.0	12.3	11.0
Percentage of teachers in first 3 years	20%	18%	20%

Students who met state standards



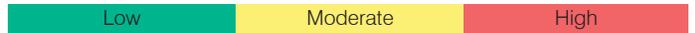
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	3.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,143	\$ 1,816	\$ 2,858	\$ 1,299
State	2,605	977	4,521	3,517
Local	21,162	18,062	13,591	4,248
Total revenues per pupil	\$24,910	\$20,855	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 9,215	\$ 8,836	\$ 9,139	\$ 5,303
Grants	1,344	1,839	3,089	1,167
Donations and tax credits	38	21	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	10,471	10,847	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Seligman USD—page 2

Classroom dollar percentage

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

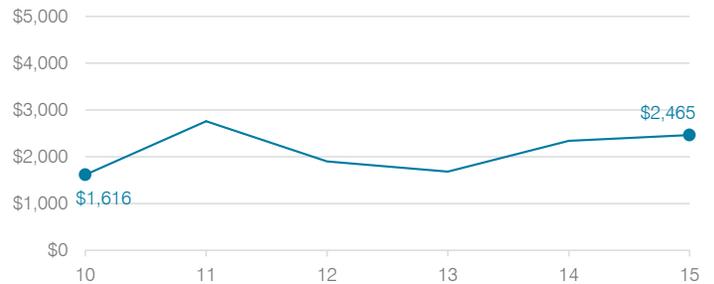
OPERATIONAL TRENDS

Fiscal years as indicated

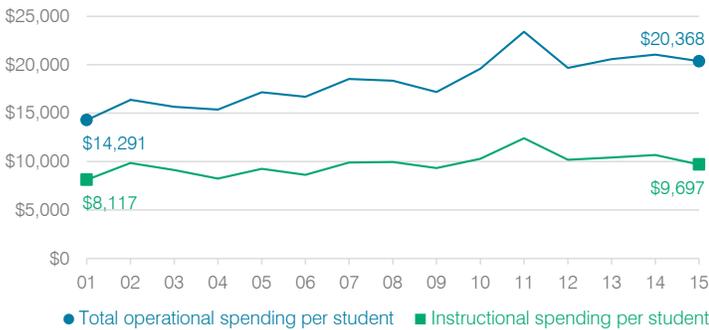
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent in the classroom decreased overall from 52.6 to 47.6 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts. Overall, spending on administration and instruction support increased substantially and food service increased.

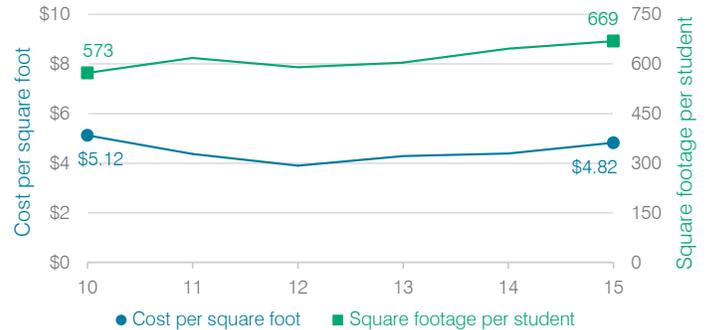
Administrative cost per student



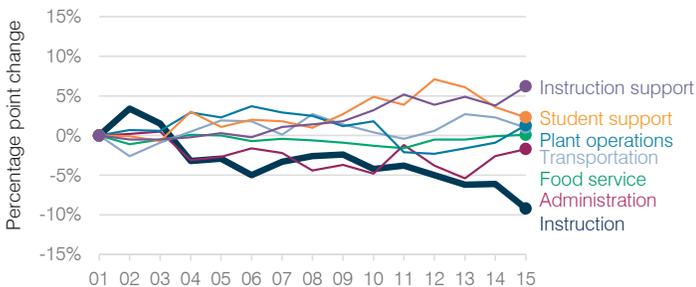
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



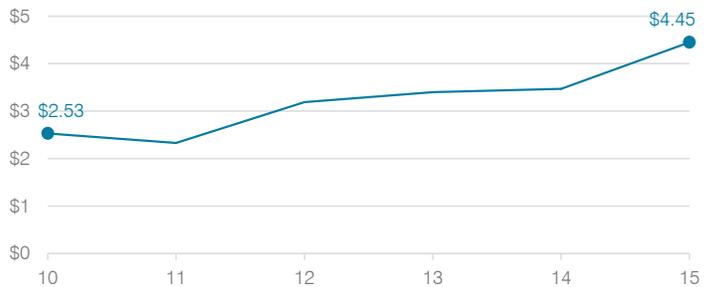
Plant cost per square foot and square footage per student



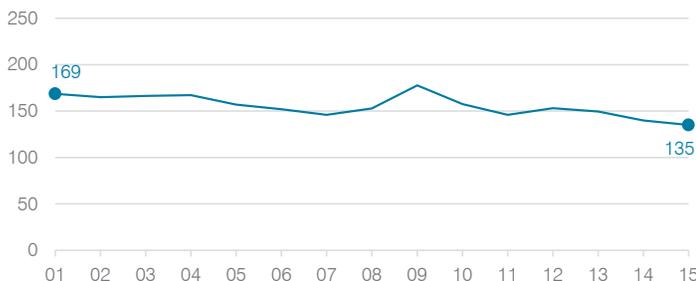
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sentinel Elementary School District

Maricopa County

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

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

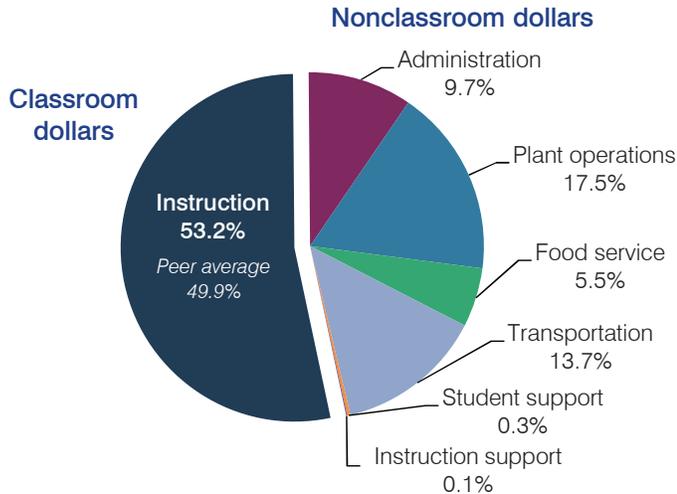
32

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	\$2,897	\$3,013	\$780
	Students per administrative position	27	29	67
Plant operations	Cost per square foot	\$12.53	\$6.80	\$6.09
	Square footage per student	418	370	153
Food service	Cost per meal equivalent	\$8.22	\$5.66	\$2.79
	Cost per mile	\$2.72	\$1.55	\$3.66
Transportation	Cost per rider	\$4,161	\$1,620	\$1,071

Per pupil spending

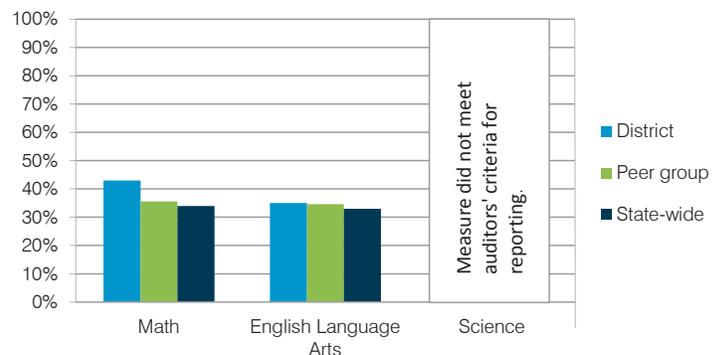
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 17,426	\$ 15,880	\$ 8,258	\$ 4,105
Administration	3,706	2,897	3,013	780
Plant operations	5,292	5,236	2,390	930
Food service	1,638	1,652	967	417
Transportation	4,578	4,098	1,127	371
Student support	208	83	664	613
Instruction support	0	22	572	442
Total operational	\$ 32,848	\$ 29,868	\$ 16,991	\$ 7,658
Land and buildings	\$ 996	\$ 431	\$ 961	\$ 641
Equipment	1,026	945	582	383
Interest	8	13	40	225
Other	0	0	90	150
Total nonoperational	\$ 2,030	\$ 1,389	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 34,878	\$ 31,257	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	27%	25%	23%
Students per teacher	7.7	12.5	18.6
Average teacher salary	\$55,666	\$46,197	\$46,008
Average years of teacher experience	14.7	11.8	11.0
Percentage of teachers in first 3 years	0%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	3.3%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,047	\$ 1,157	\$ 2,858	\$ 1,299
State	5,074	4,307	4,521	3,517
Local	24,616	25,811	13,591	4,248
Total revenues per pupil	\$31,737	\$31,275	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 9,692	\$ 9,300	\$ 9,139	\$ 5,303
Grants	2,057	2,504	3,089	1,167
Donations and tax credits	72	44	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	17,419	16,110	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Sentinel ESD—page 2

Classroom dollar percentage

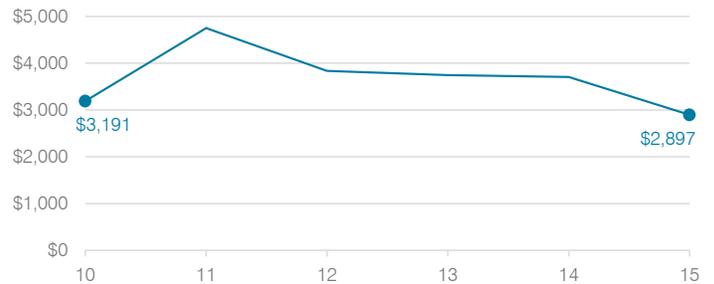
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	42.6	43.5	42.6	45.7	42.7	47.8	55.2	53.0	50.7	50.0	49.4	50.2	49.9	53.1	53.2

OPERATIONAL TRENDS Fiscal years as indicated

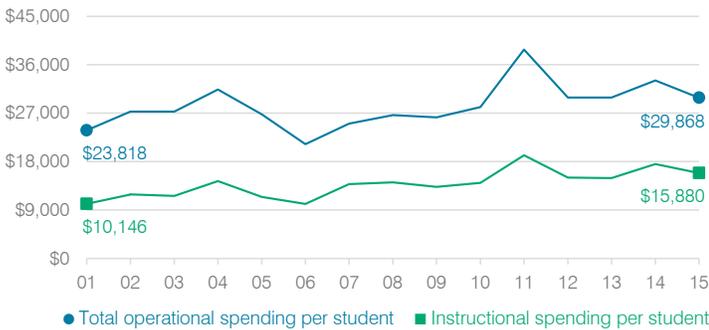
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom increased overall from 50 to 53.2 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration decreased substantially and food service decreased slightly.

Administrative cost per student



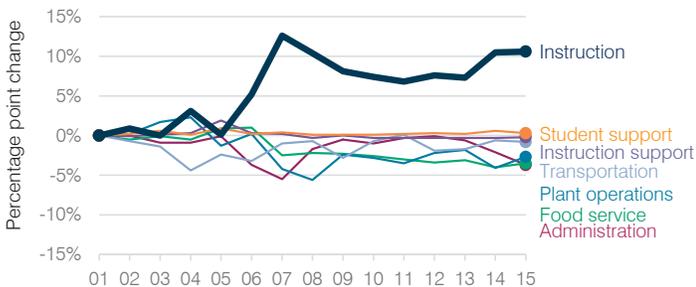
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



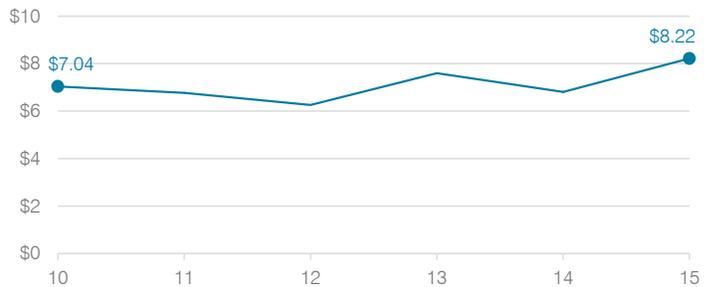
Plant cost per square foot and square footage per student



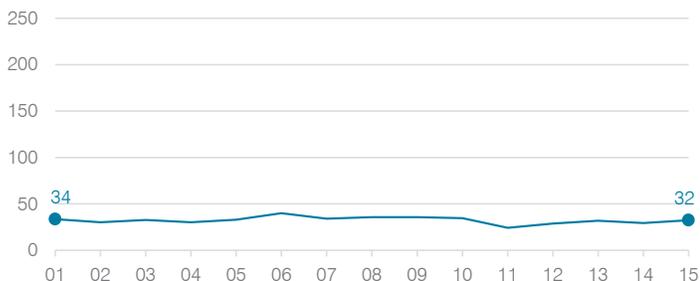
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



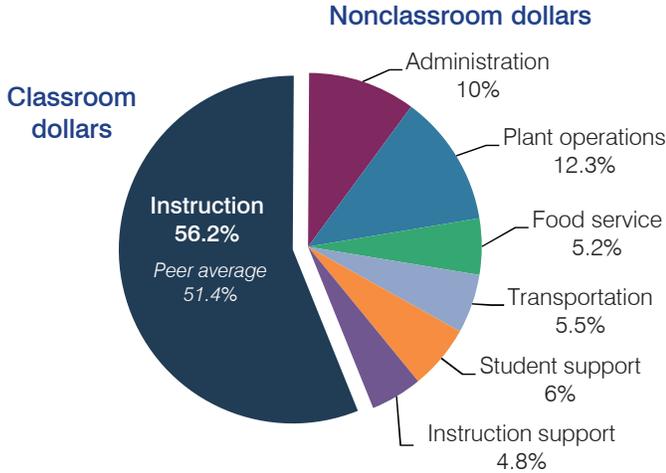
Show Low Unified School District

Navajo County
 Efficiency peer groups 4 and T-8, Achievement peer group 6
 Legislative district(s): 6 and 7

District size, location: Medium-large, Rural
 Students attending: 2,354
 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	\$690	\$798	\$780
	Students per administrative position	68	65	67
Plant operations	Cost per square foot	\$4.47	\$5.52	\$6.09
	Square footage per student	189	191	153
Food service	Cost per meal equivalent	\$3.09	\$2.80	\$2.79
Transportation	Cost per mile	\$2.46	\$2.54	\$3.66
	Cost per rider	\$894	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

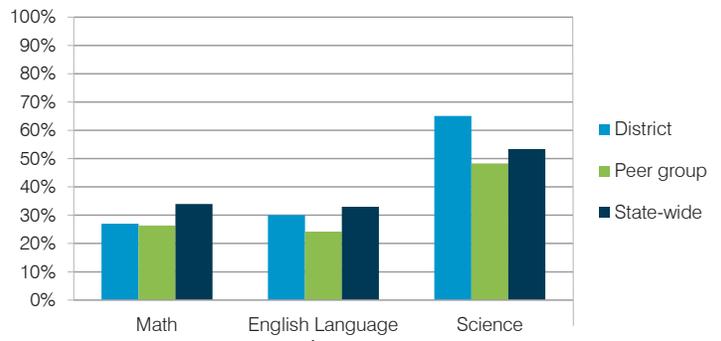
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,081	\$ 3,866	\$ 3,941	\$ 4,105
Administration	672	690	798	780
Plant operations	890	846	1,045	930
Food service	368	360	419	417
Transportation	355	380	411	371
Student support	351	414	597	613
Instruction support	437	327	479	442
Total operational	\$ 7,154	\$ 6,883	\$ 7,690	\$ 7,658
Land and buildings	\$ 241	\$ 79	\$ 382	\$ 641
Equipment	250	164	281	383
Interest	85	68	200	225
Other	52	56	59	150
Total nonoperational	\$ 628	\$ 367	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,782	\$ 7,250	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2014)	84%	80%	76%
Poverty rate (2014)	28%	31%	23%
Students per teacher	16.6	15.8	18.6
Average teacher salary	\$36,508	\$42,614	\$46,008
Average years of teacher experience	11.9	12.4	11.0
Percentage of teachers in first 3 years	20%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	1.0%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 921	\$ 1,274	\$ 2,889	\$ 1,299
State	2,460	2,670	3,860	3,517
Local	4,724	3,757	2,930	4,248
Total revenues per pupil	\$ 8,105	\$ 7,701	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,440	\$ 5,204	\$ 5,185	\$ 5,303
Grants	1,006	1,377	1,573	1,167
Donations and tax credits	38	36	48	78
Select revenues from less common sources				
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	688	610	15 of 18	

Show Low USD—page 2

Classroom dollar percentage

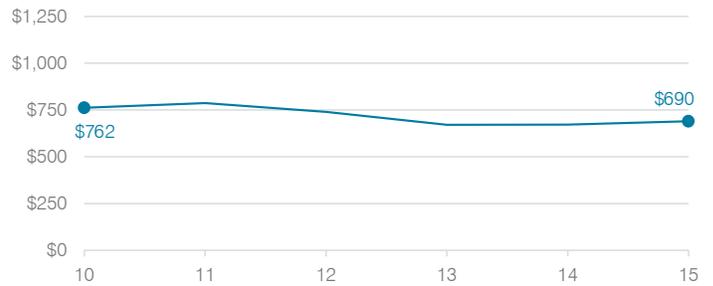
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	57.9	61.4	59.4	60.3	59.1	56.7	55.0	56.5	54.9	55.6	54.3	52.8	55.4	57.0	56.2

OPERATIONAL TRENDS Fiscal years as indicated

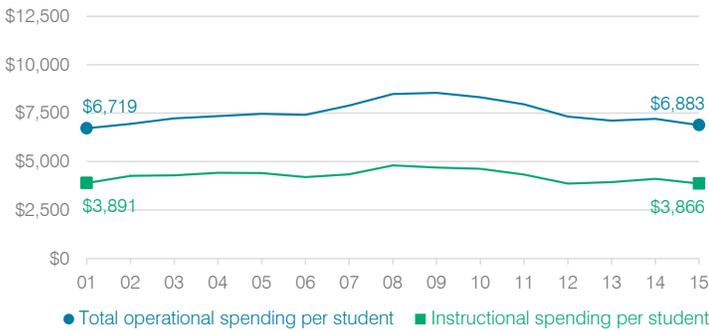
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 17 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 55.6 to 56.2 percent. Overall, as a percentage of total operational spending, instruction support decreased and plant operations decreased slightly, while transportation increased and most other nonclassroom areas varied year to year.

Administrative cost per student



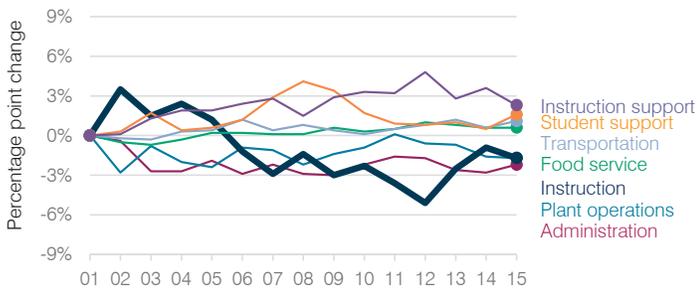
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



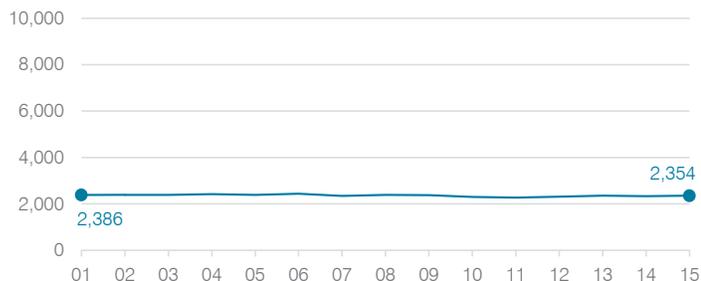
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



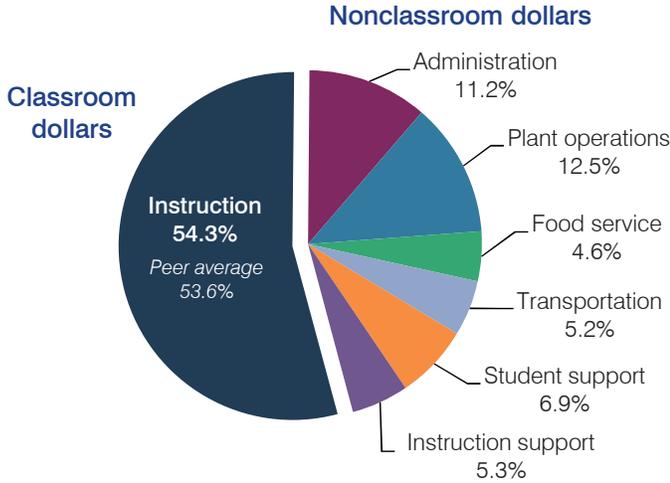
Sierra Vista Unified School District

Cochise County
 Efficiency peer groups 3 and T-3, Achievement peer group 3
 Legislative district(s): 14

District size, location: Medium-large, City
 Students attending: 5,755
 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	\$771	\$780	\$780
	Students per administrative position	65	68	67
Plant operations	Cost per square foot	\$5.79	\$5.87	\$6.09
	Square footage per student	149	160	153
Food service	Cost per meal equivalent	\$2.98	\$2.92	\$2.79
Transportation	Cost per mile	\$3.25	\$3.90	\$3.66
	Cost per rider	\$810	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

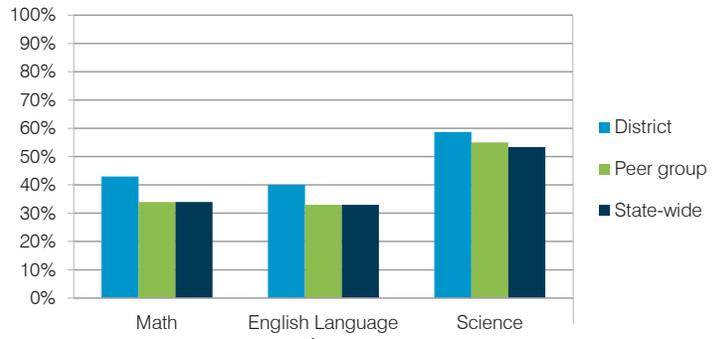
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,787	\$ 3,751	\$ 3,812	\$ 4,105
Administration	834	771	780	780
Plant operations	918	862	928	930
Food service	330	317	322	417
Transportation	355	356	412	371
Student support	493	478	553	613
Instruction support	338	368	304	442
Total operational	\$ 7,055	\$ 6,903	\$ 7,111	\$ 7,658
Land and buildings	\$ 108	\$ 73	\$ 676	\$ 641
Equipment	334	294	499	383
Interest	7	2	225	225
Other	58	62	145	150
Total nonoperational	\$ 507	\$ 431	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,562	\$ 7,334	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	86%	81%	76%
Poverty rate (2014)	19%	22%	23%
Students per teacher	20.8	18.8	18.6
Average teacher salary	\$46,710	\$44,582	\$46,008
Average years of teacher experience	12.3	11.7	11.0
Percentage of teachers in first 3 years	11%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 798	\$ 755	\$ 771	\$ 1,299
State	2,641	2,856	2,873	3,517
Local	3,958	3,705	4,889	4,248
Total revenues per pupil	\$ 7,397	\$ 7,316	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,536	\$ 5,177	\$ 5,412	\$ 5,303
Grants	701	711	798	1,167
Donations and tax credits	53	52	127	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	109	53	3 of 15	
Voter-approved levy increases	0	0	14 of 15	

Sierra Vista USD—page 2

Classroom dollar percentage

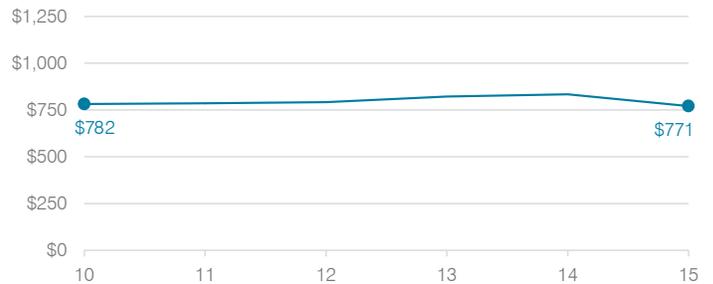
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.4	56.1	56.4	55.4	56.8	56.9	55.5	54.3	54.4	53.2	53.6	53.2	53.8	53.7	54.3

OPERATIONAL TRENDS Fiscal years as indicated

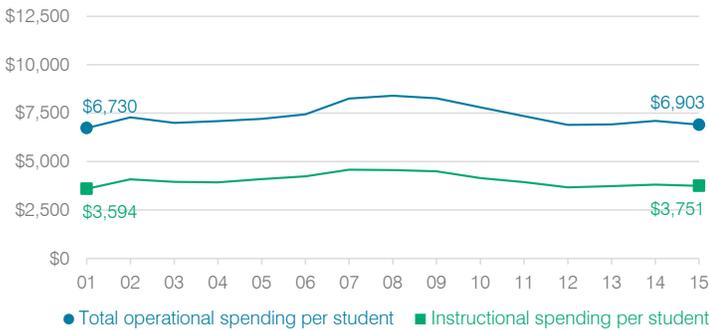
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom increased overall from 53.2 to 54.3 percent. As a percentage of total operational spending, plant operations decreased substantially, transportation increased slightly, and other nonclassroom areas remained fairly stable.

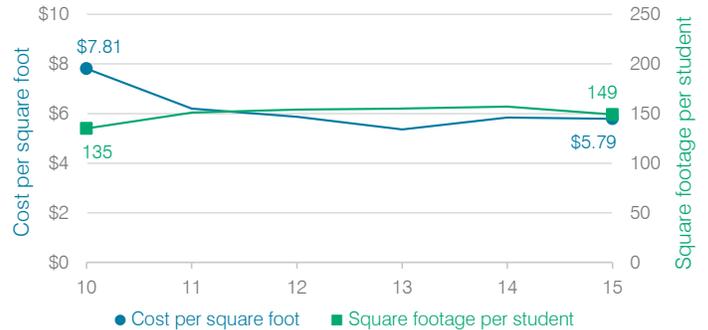
Administrative cost per student



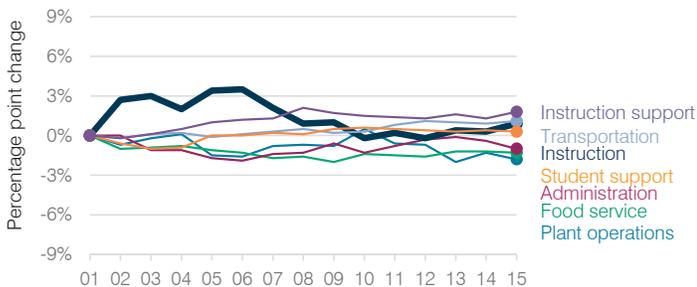
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



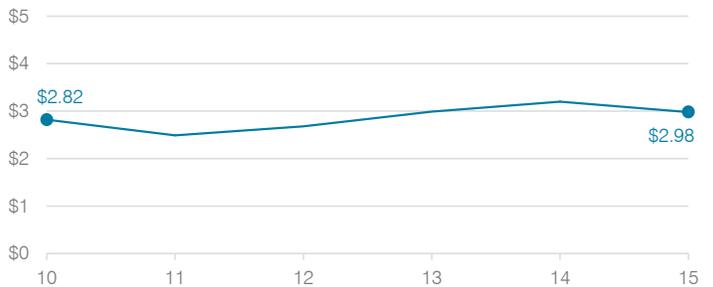
Plant cost per square foot and square footage per student



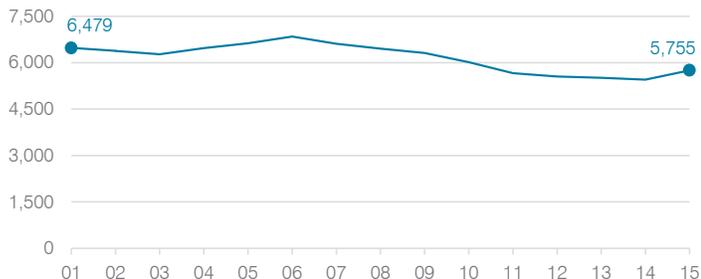
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Skull Valley Elementary School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

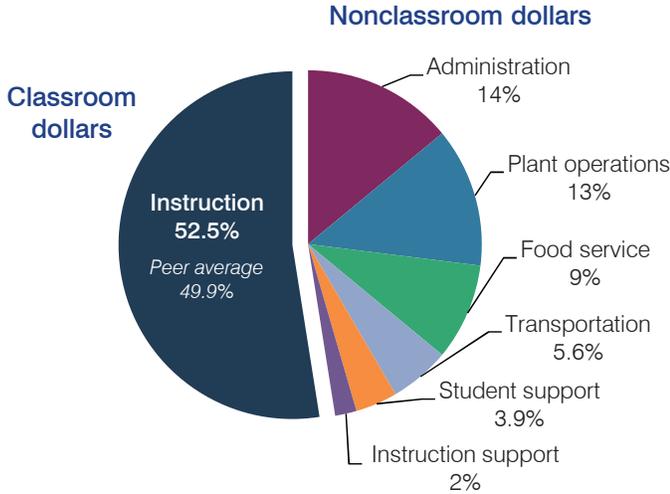
24

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,427	\$3,013	\$780
	Students per administrative position	20	29	67
Plant operations	Cost per square foot	\$6.15	\$6.80	\$6.09
	Square footage per student	364	370	153
Food service	Cost per meal equivalent	\$11.74	\$5.66	\$2.79
Transportation	Cost per mile	\$1.24	\$1.55	\$3.66
	Cost per rider	\$585	\$1,620	\$1,071

Per pupil spending

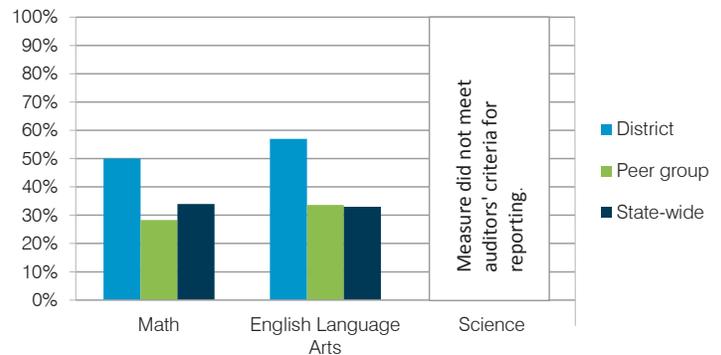
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 9,514	\$ 9,063	\$ 8,258	\$ 4,105
Administration	2,668	2,427	3,013	780
Plant operations	2,791	2,239	2,390	930
Food service	2,192	1,551	967	417
Transportation	1,678	970	1,127	371
Student support	483	666	664	613
Instruction support	440	351	572	442
Total operational	\$ 19,766	\$ 17,267	\$ 16,991	\$ 7,658
Land and buildings	\$ 2,930	\$ 362	\$ 961	\$ 641
Equipment	764	681	582	383
Interest	0	0	40	225
Other	0	0	90	150
Total nonoperational	\$ 3,694	\$ 1,043	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 23,460	\$ 18,310	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	14%	11%	23%
Students per teacher	11.0	11.9	18.6
Average teacher salary	\$46,813	\$44,450	\$46,008
Average years of teacher experience	10.2	12.8	11.0
Percentage of teachers in first 3 years	0%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,232	\$ 980	\$ 2,858	\$ 1,299
State	7,457	5,424	4,521	3,517
Local	11,505	11,420	13,591	4,248
Total revenues per pupil	\$20,194	\$17,824	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 12,856	\$ 11,849	\$ 9,139	\$ 5,303
Grants	2,562	1,439	3,089	1,167
Donations and tax credits	630	149	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	8,894	7,765	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Skull Valley ESD—page 2

Classroom dollar percentage

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

OPERATIONAL TRENDS Fiscal years as indicated

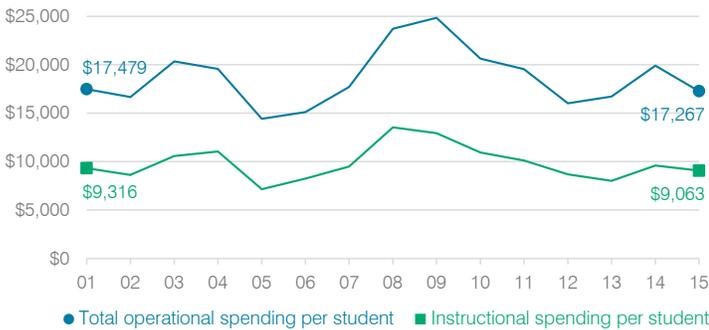
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 16 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.1 to 52.5 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, student support and instruction support increased and administration increased slightly.

Administrative cost per student



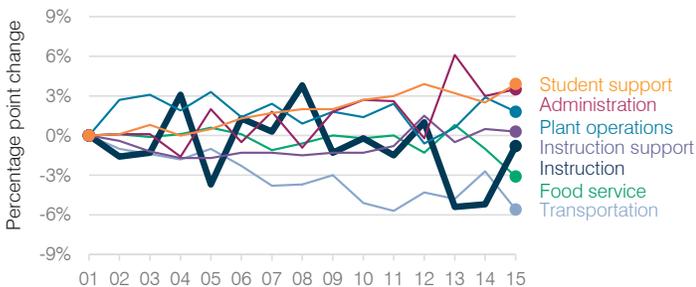
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



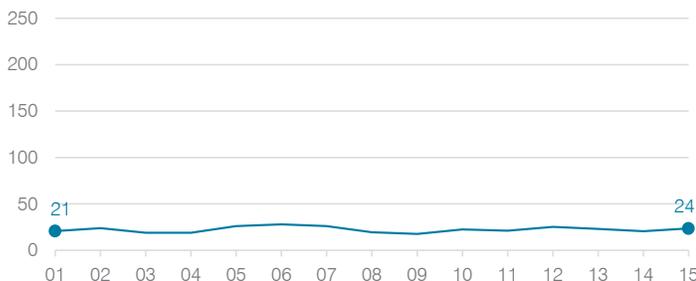
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



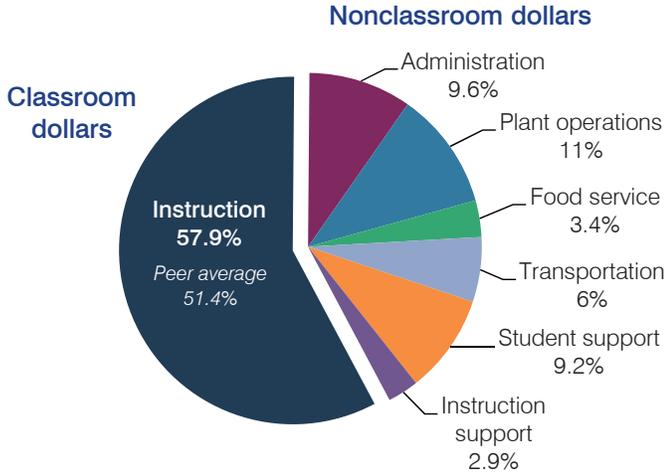
Snowflake Unified School District

Navajo County
 Efficiency peer groups 4 and T-7, Achievement peer group 5
 Legislative district(s): 6

District size, location: Medium-large, Town
 Students attending: 2,277
 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	\$646	\$798	\$780
	Students per administrative position	61	65	67
Plant operations	Cost per square foot	\$3.94	\$5.52	\$6.09
	Square footage per student	188	191	153
Food service	Cost per meal equivalent	\$2.98	\$2.80	\$2.79
Transportation	Cost per mile	\$3.95	\$3.34	\$3.66
	Cost per rider	\$1,046	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

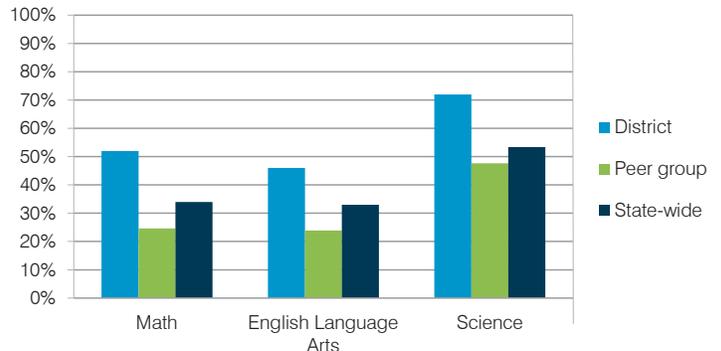
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,792	\$ 3,896	\$ 3,941	\$ 4,105
Administration	635	646	798	780
Plant operations	729	742	1,045	930
Food service	237	226	419	417
Transportation	411	403	411	371
Student support	578	621	597	613
Instruction support	181	195	479	442
Total operational	\$ 6,563	\$ 6,729	\$ 7,690	\$ 7,658
Land and buildings	\$ 243	\$ 63	\$ 382	\$ 641
Equipment	363	261	281	383
Interest	168	153	200	225
Other	3	1	59	150
Total nonoperational	\$ 777	\$ 478	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,340	\$ 7,207	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	95%	81%	76%
Poverty rate (2014)	20%	24%	23%
Students per teacher	19.4	16.7	18.6
Average teacher salary	\$44,054	\$43,855	\$46,008
Average years of teacher experience	14.3	12.3	11.0
Percentage of teachers in first 3 years	14%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 928	\$ 1,019	\$ 2,889	\$ 1,299
State	4,020	4,179	3,860	3,517
Local	2,688	2,293	2,930	4,248
Total revenues per pupil	\$ 7,636	\$ 7,491	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,538	\$ 5,258	\$ 5,185	\$ 5,303
Grants	948	1,002	1,573	1,167
Donations and tax credits	12	21	48	78
Select revenues from less common sources				
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	356	385	15 of 18	

Snowflake USD—page 2

Classroom dollar percentage

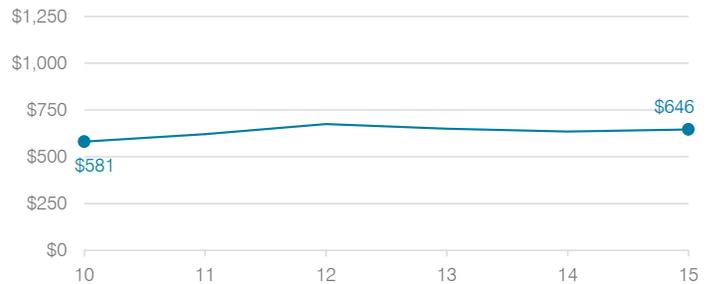
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	61.1	60.9	60.7	57.3	58.4	58.0	59.4	59.6	59.5	59.3	59.0	56.1	56.5	57.8	57.9

OPERATIONAL TRENDS Fiscal years as indicated

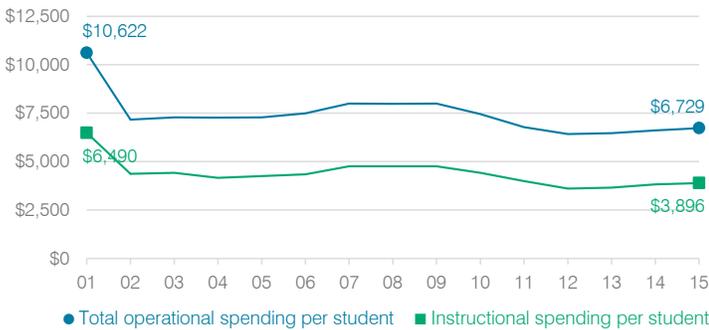
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom decreased overall from 59.3 to 57.9 percent. Overall, as a percentage of total operational spending, administration increased and instruction support increased slightly, while plant operations and food service decreased slightly. Other nonclassroom areas varied year to year.

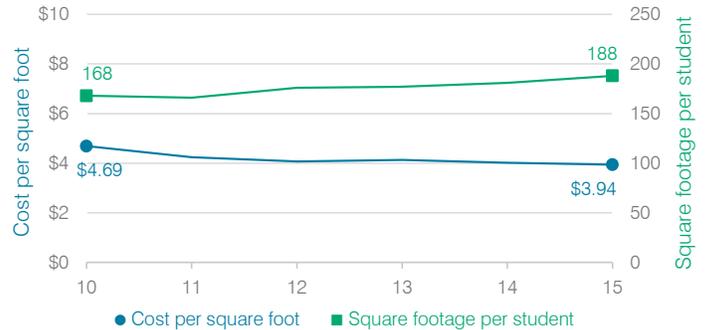
Administrative cost per student



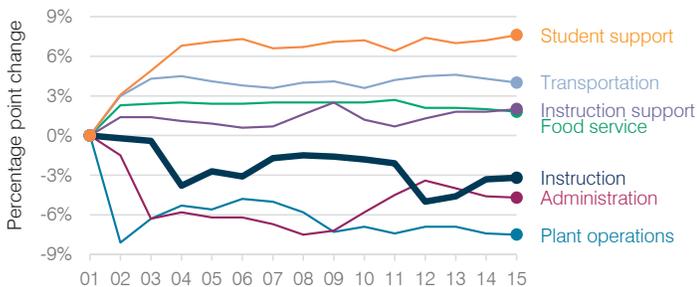
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



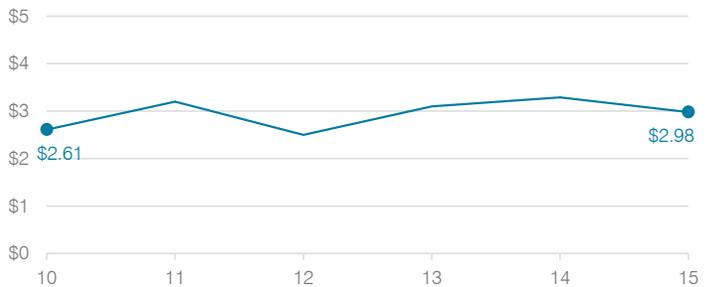
Plant cost per square foot and square footage per student



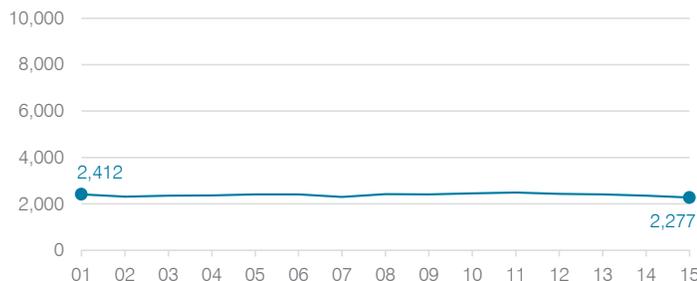
Changes in operational spending percentages



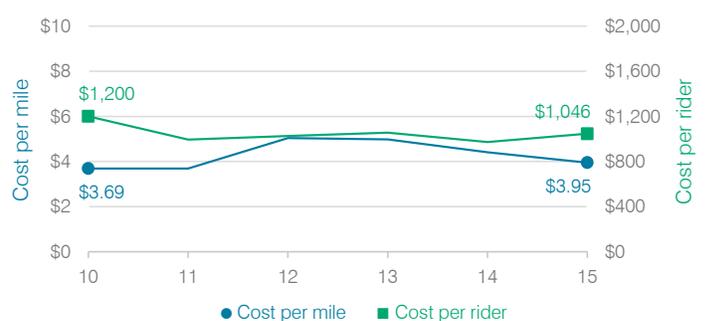
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Solomon Elementary School District

Graham County

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

Legislative district(s): 14

District size, location:

Very small, Town

Students attending:

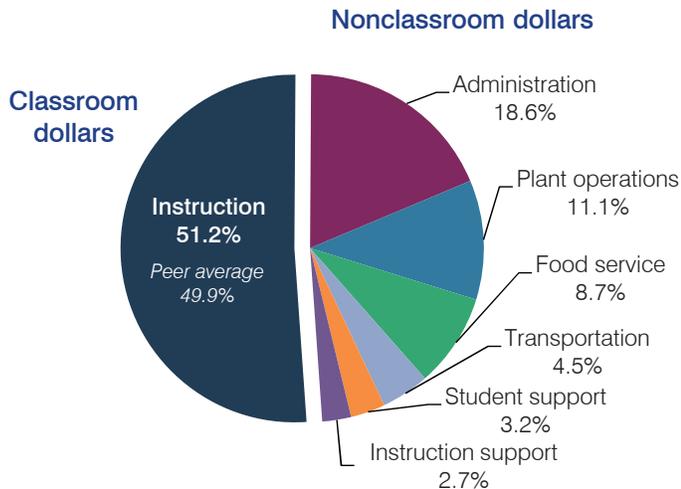
175

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	\$1,655	\$3,013	\$780
	Students per administrative position	58	29	67
Plant operations	Cost per square foot	\$3.89	\$6.80	\$6.09
	Square footage per student	254	370	153
Food service	Cost per meal equivalent	\$3.49	\$5.66	\$2.79
Transportation	Cost per mile	\$1.73	\$1.55	\$3.66
	Cost per rider	\$307	\$1,620	\$1,071

Per pupil spending

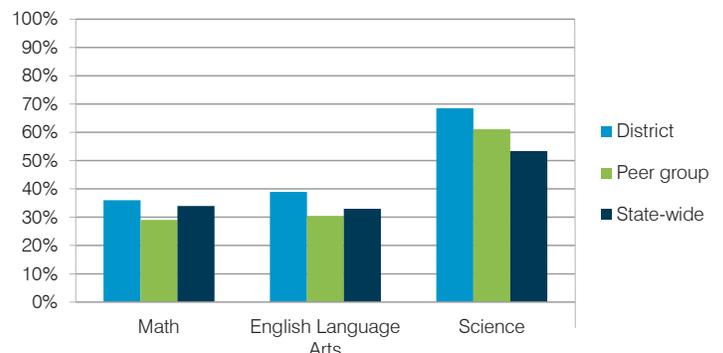
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,311	\$ 4,559	\$ 8,258	\$ 4,105
Administration	1,460	1,655	3,013	780
Plant operations	922	986	2,390	930
Food service	703	775	967	417
Transportation	390	394	1,127	371
Student support	242	286	664	613
Instruction support	140	242	572	442
Total operational	\$ 8,168	\$ 8,897	\$ 16,991	\$ 7,658
Land and buildings	\$ 372	\$ 94	\$ 961	\$ 641
Equipment	293	332	582	383
Interest	0	0	40	225
Other	39	8	90	150
Total nonoperational	\$ 704	\$ 434	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 8,872	\$ 9,331	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	22%	19%	23%
Students per teacher	15.9	12.5	18.6
Average teacher salary	\$40,924	\$42,845	\$46,008
Average years of teacher experience	14.1	12.2	11.0
Percentage of teachers in first 3 years	0%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,557	\$ 1,565	\$ 2,858	\$ 1,299
State	4,590	5,074	4,521	3,517
Local	2,302	3,045	13,591	4,248
Total revenues per pupil	\$ 8,449	\$ 9,684	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,091	\$ 6,497	\$ 9,139	\$ 5,303
Grants	1,559	1,651	3,089	1,167
Donations and tax credits	19	26	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	0	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Solomon ESD—page 2

Classroom dollar percentage

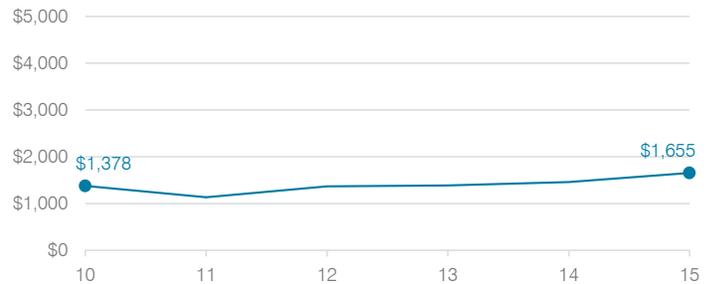
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	49.0	52.1	54.5	50.9	55.1	54.1	55.3	53.8	51.6	52.9	54.1	52.3	53.3	52.8	51.2

OPERATIONAL TRENDS Fiscal years as indicated

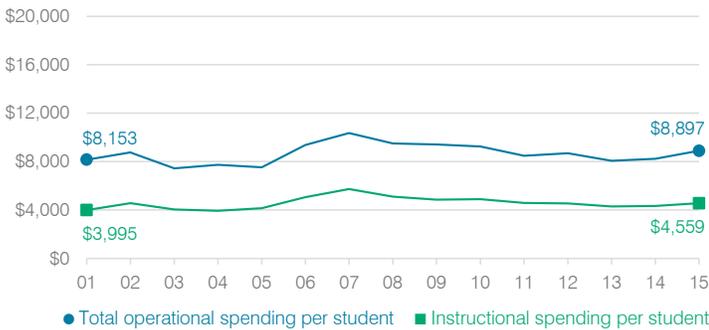
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.9 to 51.2 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration increased substantially and food service and instruction support increased.

Administrative cost per student



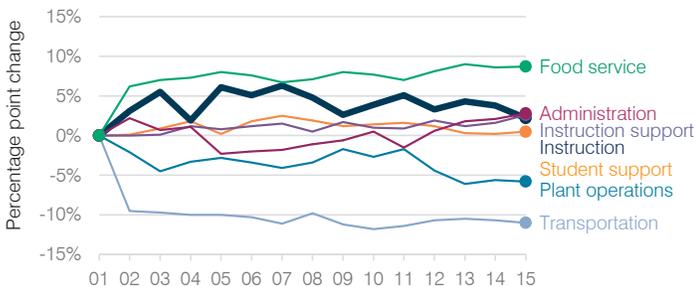
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



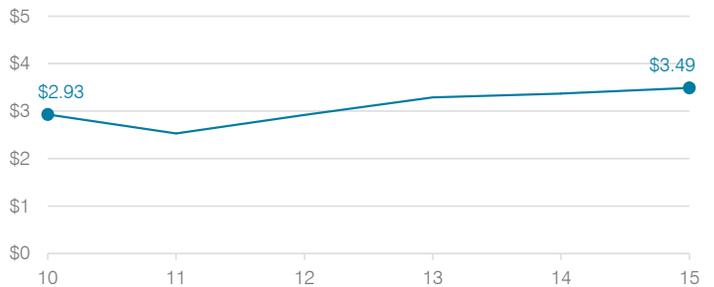
Plant cost per square foot and square footage per student



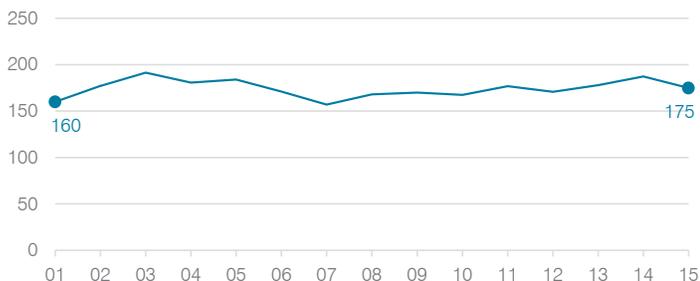
Changes in operational spending percentages



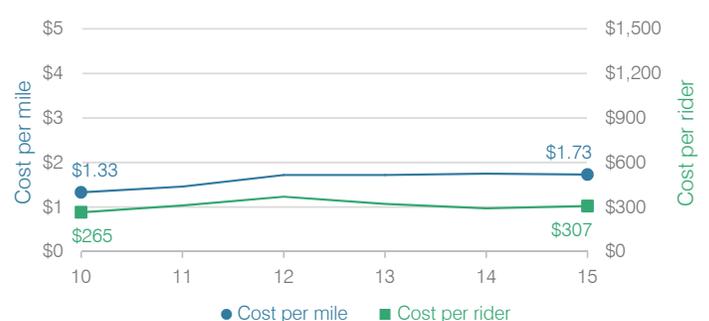
Food service cost per meal



Students attending



Transportation costs per mile and per rider



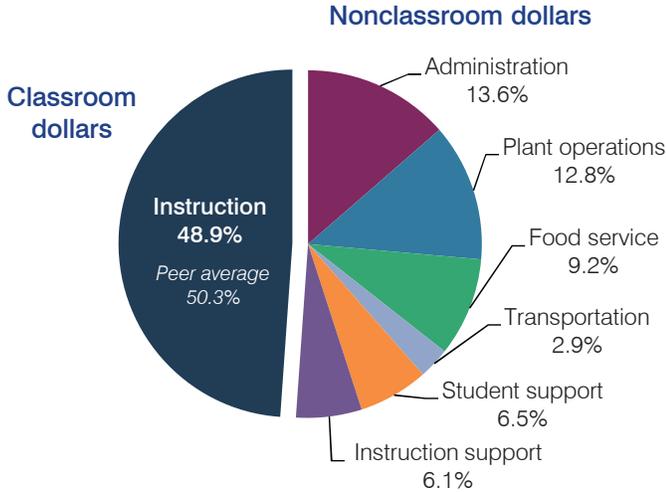
Somerton Elementary School District

Yuma County
 Efficiency peer groups 9 and T-6, Achievement peer group 20
 Legislative district(s): 4

District size, location: Medium-large, Town
 Students attending: 2,692
 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	\$932	\$1,036	\$780
	Students per administrative position	64	59	67
Plant operations	Cost per square foot	\$7.54	\$6.51	\$6.09
	Square footage per student	116	143	153
Food service	Cost per meal equivalent	\$2.82	\$2.81	\$2.79
Transportation	Cost per mile	\$3.16	\$3.69	\$3.66
	Cost per rider	\$559	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

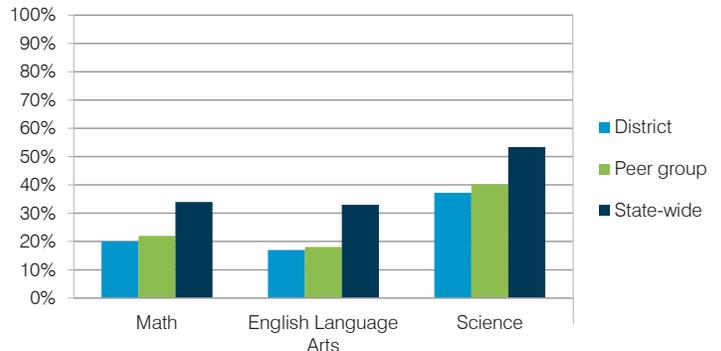
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,259	\$ 3,338	\$ 4,035	\$ 4,105
Administration	918	932	1,036	780
Plant operations	834	874	919	930
Food service	606	625	586	417
Transportation	203	195	505	371
Student support	450	443	482	613
Instruction support	559	419	501	442
Total operational	\$ 6,829	\$ 6,826	\$ 8,064	\$ 7,658
Land and buildings	\$ 98	\$ 380	\$ 300	\$ 641
Equipment	205	370	423	383
Interest	96	84	86	225
Other	94	149	113	150
Total nonoperational	\$ 493	\$ 983	\$ 922	\$ 1,399
Total per pupil spending	\$ 7,322	\$ 7,809	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	35%	39%	23%
Students per teacher	20.9	14.2	18.6
Average teacher salary	\$42,539	\$43,639	\$46,008
Average years of teacher experience	8.0	10.7	11.0
Percentage of teachers in first 3 years	25%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,982	\$ 1,906	\$ 1,856	\$ 1,299
State	4,711	4,685	4,465	3,517
Local	835	893	2,510	4,248
Total revenues per pupil	\$ 7,528	\$ 7,484	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,080	\$ 4,894	\$ 5,536	\$ 5,303
Grants	1,967	1,906	2,013	1,167
Donations and tax credits	20	7	65	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	31	33	3 of 10	
Voter-approved levy increases	186	590	8 of 10	

Somerton ESD—page 2

Classroom dollar percentage

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

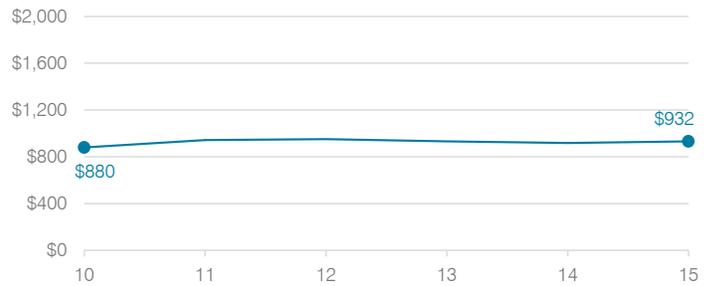
OPERATIONAL TRENDS

Fiscal years as indicated

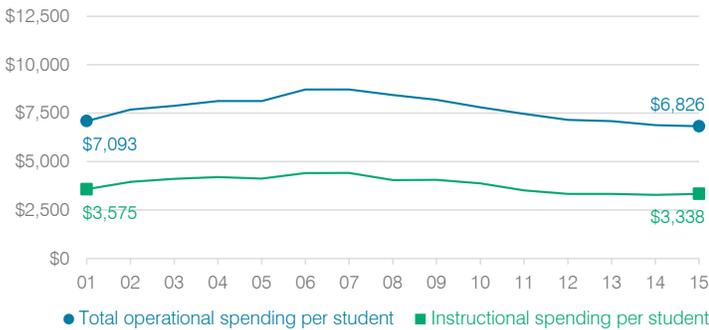
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom decreased overall from 49.7 to 48.9 percent. As a percentage of total operational spending, food service increased substantially and administration increased, while instruction support decreased substantially overall. Some other nonclassroom areas remained stable.

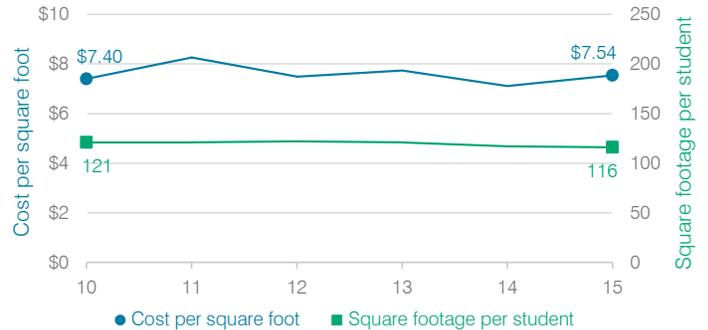
Administrative cost per student



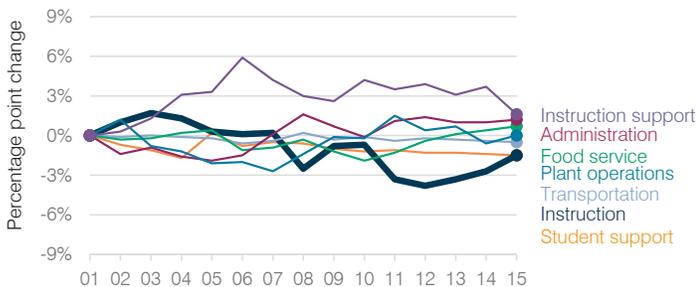
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



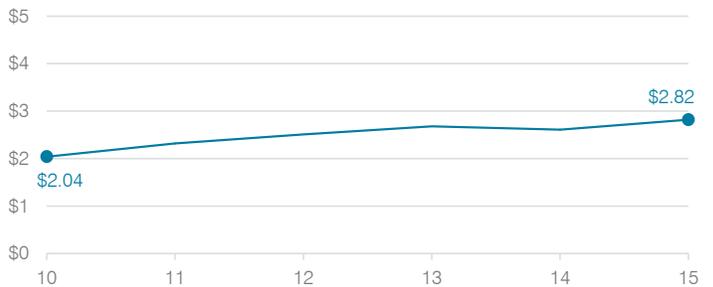
Plant cost per square foot and square footage per student



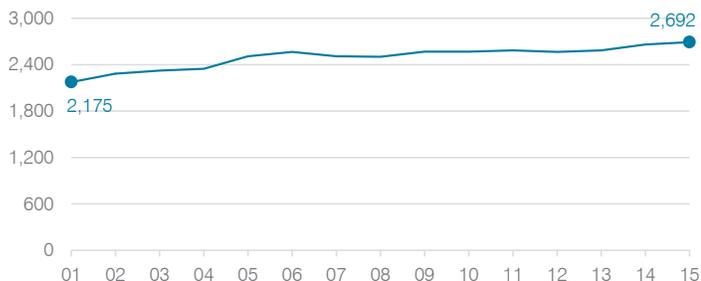
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



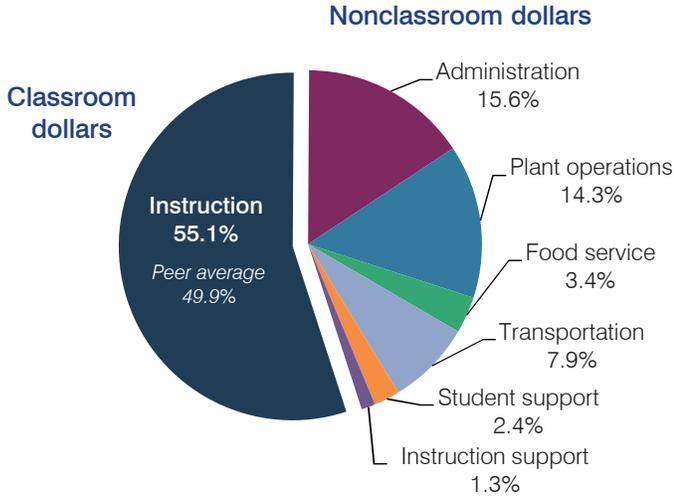
Sonoita Elementary School District

Santa Cruz County
 Efficiency peer groups 11 and T-11, Achievement peer group 17
 Legislative district(s): 2

District size, location: Very small, Rural
 Students attending: 106
 Number of schools: 1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,892	\$3,013	\$780
	Students per administrative position	30	29	67
Plant operations	Cost per square foot	\$8.80	\$6.80	\$6.09
	Square footage per student	301	370	153
Food service	Cost per meal equivalent	\$5.12	\$5.66	\$2.79
Transportation	Cost per mile	\$1.69	\$1.55	\$3.66
	Cost per rider	\$3,669	\$1,620	\$1,071

Per pupil spending

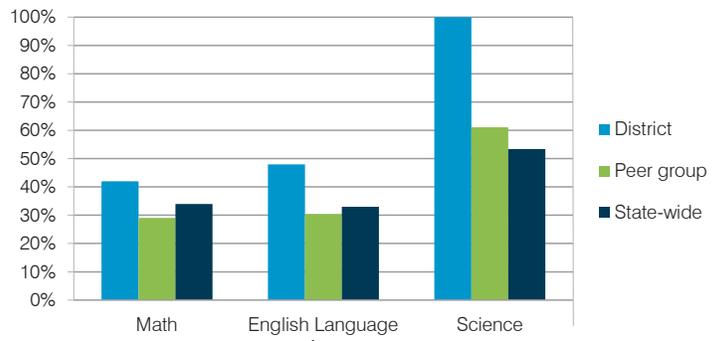
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 9,994	\$ 10,215	\$ 8,258	\$ 4,105
Administration	2,306	2,892	3,013	780
Plant operations	2,353	2,646	2,390	930
Food service	618	640	967	417
Transportation	1,261	1,457	1,127	371
Student support	426	454	664	613
Instruction support	17	237	572	442
Total operational	\$ 16,975	\$ 18,541	\$ 16,991	\$ 7,658
Land and buildings	\$ 46	\$ 459	\$ 961	\$ 641
Equipment	213	513	582	383
Interest	0	0	40	225
Other	2	1	90	150
Total nonoperational	\$ 261	\$ 973	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 17,236	\$ 19,514	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	20%	19%	23%
Students per teacher	8.3	12.5	18.6
Average teacher salary	\$38,384	\$42,845	\$46,008
Average years of teacher experience	12.3	12.2	11.0
Percentage of teachers in first 3 years	18%	13%	20%

Students who met state standards



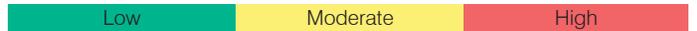
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,069	\$ 1,531	\$ 2,858	\$ 1,299
State	2,897	2,829	4,521	3,517
Local	10,198	13,413	13,591	4,248
Total revenues per pupil	\$14,164	\$17,773	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 8,134	\$ 7,964	\$ 9,139	\$ 5,303
Grants	1,070	1,531	3,089	1,167
Donations and tax credits	202	269	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	6,577	6,608	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Sonoita ESD—page 2

Classroom dollar percentage

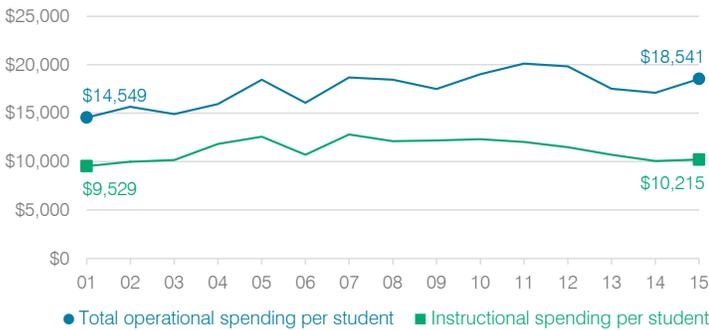
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	65.5	63.7	68.3	74.2	68.1	66.7	68.5	65.7	69.6	64.7	59.7	57.9	61.0	58.9	55.1

OPERATIONAL TRENDS Fiscal years as indicated

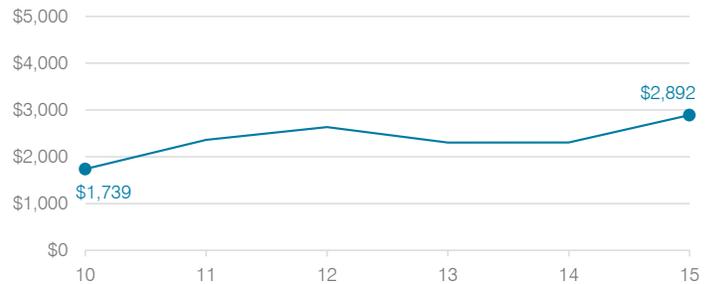
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 64.7 to 55.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Administration increased substantially and food service and instruction support increased.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



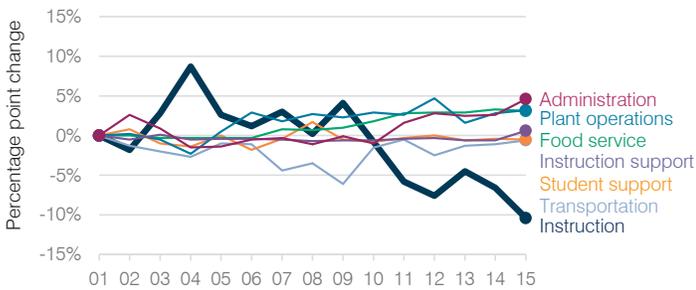
Administrative cost per student



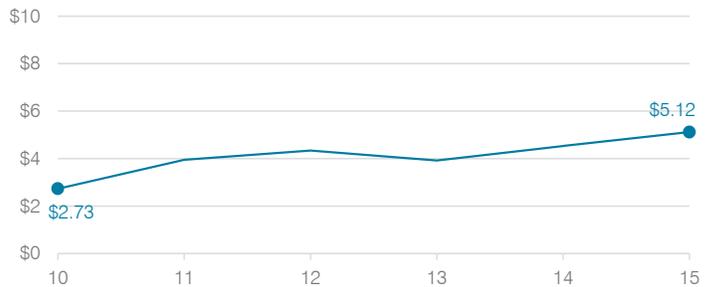
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



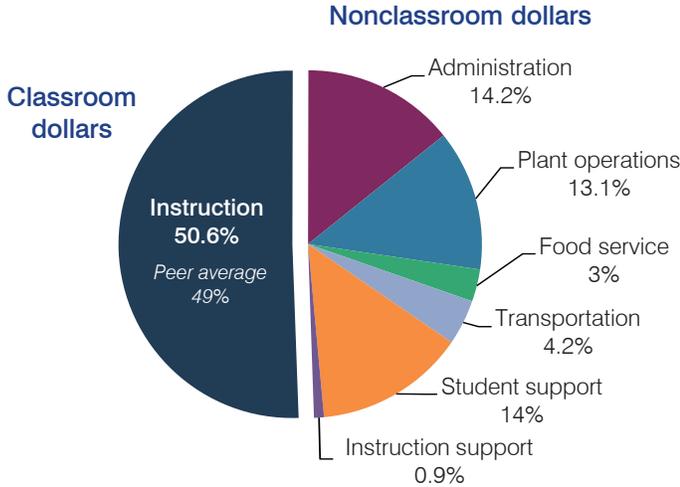
St. David Unified School District

Cochise County
 Efficiency peer groups 6 and T-6, Achievement peer group 4
 Legislative district(s): 14

District size, location: Small, Rural
 Students attending: 411
 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	\$1,247	\$1,639	\$780
	Students per administrative position	42	46	67
Plant operations	Cost per square foot	\$5.97	\$5.09	\$6.09
	Square footage per student	193	327	153
Food service	Cost per meal equivalent	\$3.52	\$3.59	\$2.79
Transportation	Cost per mile	\$3.20	\$3.69	\$3.66
	Cost per rider	\$1,004	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

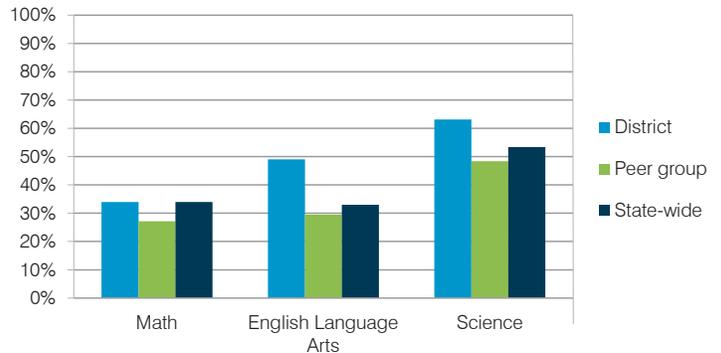
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,988	\$ 4,456	\$ 5,004	\$ 4,105
Administration	1,151	1,247	1,639	780
Plant operations	936	1,155	1,561	930
Food service	260	262	492	417
Transportation	342	369	511	371
Student support	1,225	1,228	610	613
Instruction support	69	84	392	442
Total operational	\$ 8,971	\$ 8,801	\$ 10,209	\$ 7,658
Land and buildings	\$ 850	\$ 295	\$ 251	\$ 641
Equipment	217	175	730	383
Interest	27	54	180	225
Other	17	3	50	150
Total nonoperational	\$ 1,111	\$ 527	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 10,082	\$ 9,328	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	97%	88%	76%
Poverty rate (2014)	19%	16%	23%
Students per teacher	15.2	16.1	18.6
Average teacher salary	\$44,338	\$42,544	\$46,008
Average years of teacher experience	14.2	10.5	11.0
Percentage of teachers in first 3 years	12%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	0.9%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 890	\$ 1,584	\$ 1,992	\$ 1,299
State	3,350	3,937	3,085	3,517
Local	5,703	4,566	6,884	4,248
Total revenues per pupil	\$ 9,943	\$ 10,087	\$ 11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,277	\$ 6,250	\$ 6,548	\$ 5,303
Grants	1,962	1,930	1,861	1,167
Donations and tax credits	0	0	211	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	1,112	1,063	15 of 20	

St. David USD—page 2

Classroom dollar percentage

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

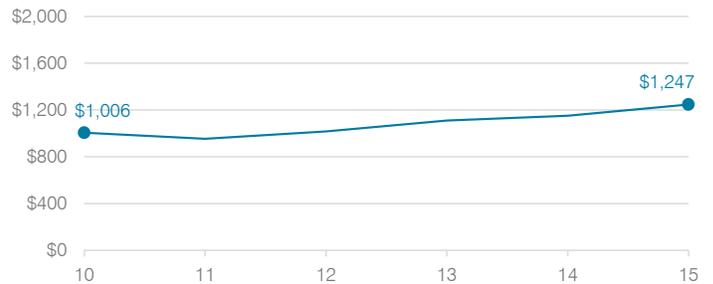
OPERATIONAL TRENDS

Fiscal years as indicated

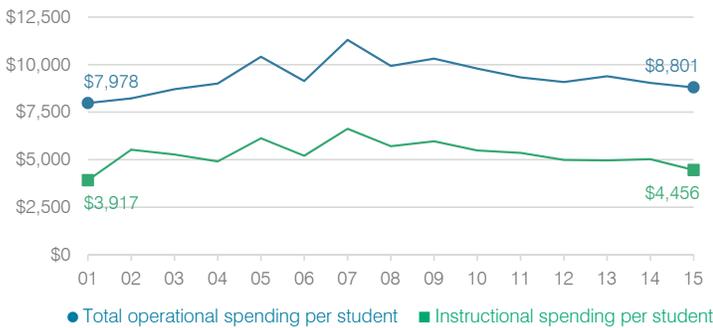
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56 to 50.6 percent. As a percentage of total operational spending, administration increased substantially and plant operations, transportation, and student support increased slightly overall. Some other nonclassroom areas remained fairly stable.

Administrative cost per student



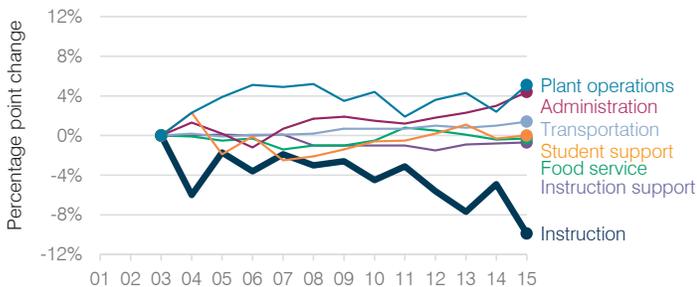
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



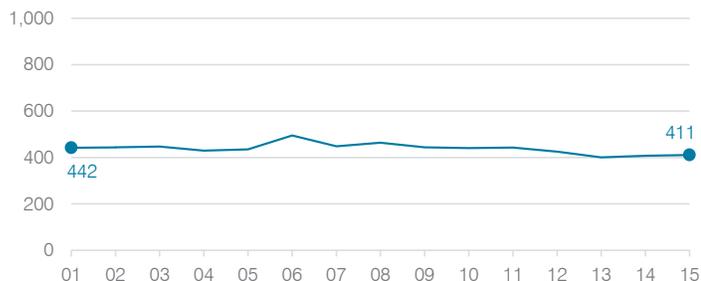
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



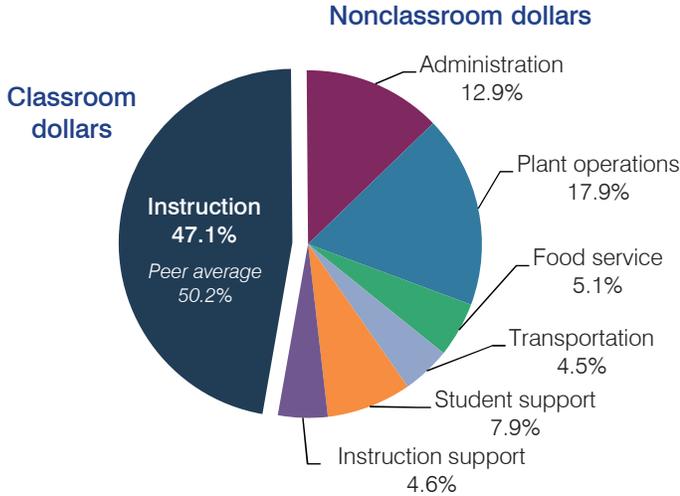
St. Johns Unified School District

Apache County
 Efficiency peer groups 5 and T-10, Achievement peer group 6
 Legislative district(s): 7

District size, location: Medium, Town
 Students attending: 779
 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	\$1,252	\$1,075	\$780
	Students per administrative position	41	58	67
Plant operations	Cost per square foot	\$4.55	\$4.90	\$6.09
	Square footage per student	381	258	153
Food service	Cost per meal equivalent	\$4.65	\$3.39	\$2.79
Transportation	Cost per mile	\$1.48	\$2.01	\$3.66
	Cost per rider	\$1,402	\$1,256	\$1,071

Very low Low Comparable High Very high

Per pupil spending

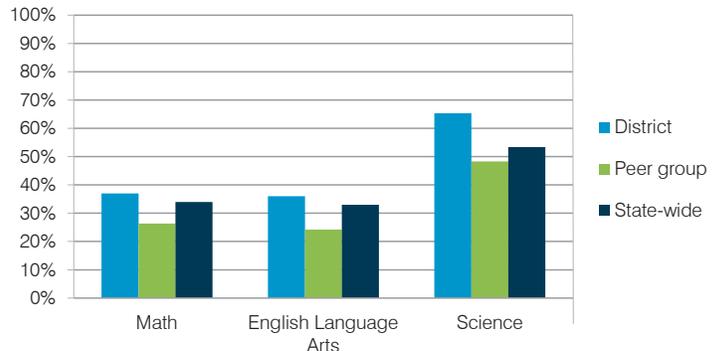
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,533	\$ 4,564	\$ 4,428	\$ 4,105
Administration	1,116	1,252	1,075	780
Plant operations	1,626	1,736	1,203	930
Food service	417	489	428	417
Transportation	485	437	498	371
Student support	689	762	623	613
Instruction support	291	446	353	442
Total operational	\$ 9,157	\$ 9,686	\$ 8,608	\$ 7,658
Land and buildings	\$ 93	\$ 143	\$ 504	\$ 641
Equipment	289	351	492	383
Interest	0	1	248	225
Other	4	39	57	150
Total nonoperational	\$ 386	\$ 534	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,543	\$ 10,220	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	83%	80%	76%
Poverty rate (2014)	30%	31%	23%
Students per teacher	15.5	15.8	18.6
Average teacher salary	\$41,551	\$42,614	\$46,008
Average years of teacher experience	14.5	12.4	11.0
Percentage of teachers in first 3 years	18%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	0.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 368	\$ 1,184	\$ 3,790	\$ 1,299
State	631	725	3,700	3,517
Local	7,357	8,536	4,105	4,248
Total revenues per pupil	\$ 8,356	\$ 10,445	\$ 11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,146	\$ 6,221	\$ 5,693	\$ 5,303
Grants	416	1,300	1,675	1,167
Donations and tax credits	51	83	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	1	15 of 29	
Voter-approved levy increases	568	599	19 of 29	

St. Johns USD—page 2

Classroom dollar percentage

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

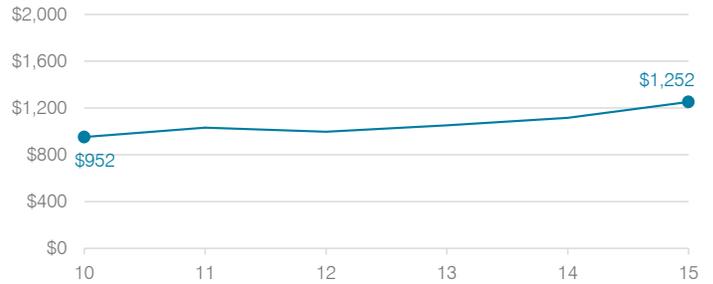
OPERATIONAL TRENDS

Fiscal years as indicated

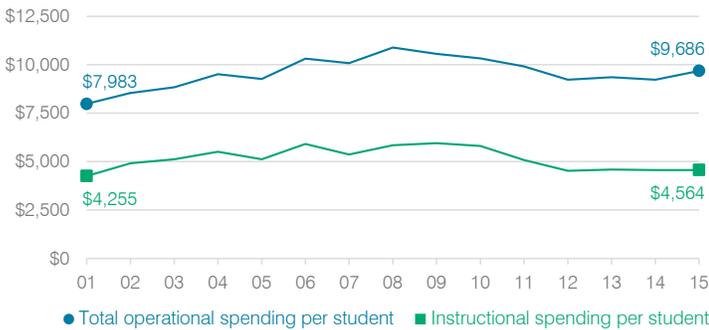
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased overall from 56.2 to 47.1 percent. As a percentage of total operational spending, administration and plant operations increased substantially, student support and instruction support increased overall, and food service increased slightly. Transportation varied year to year.

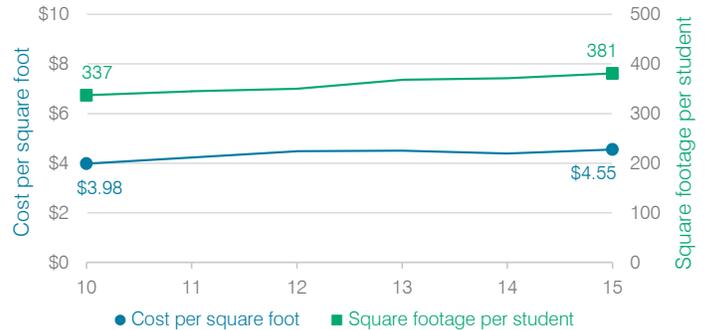
Administrative cost per student



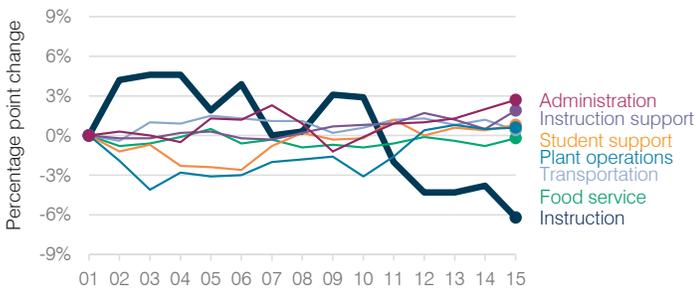
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



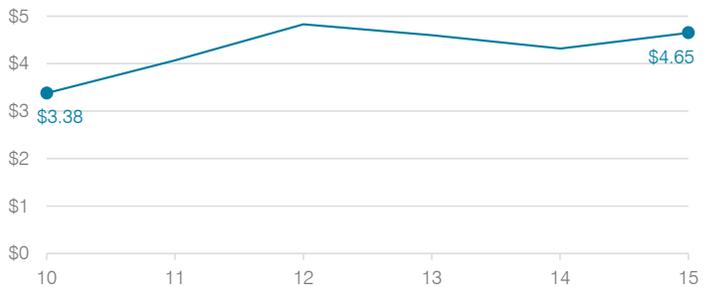
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Stanfield Elementary School District

Pinal County

Efficiency peer groups 10 and T-8, Achievement peer group 17

Legislative district(s): 4 and 11

District size, location:

Small, Rural

Students attending:

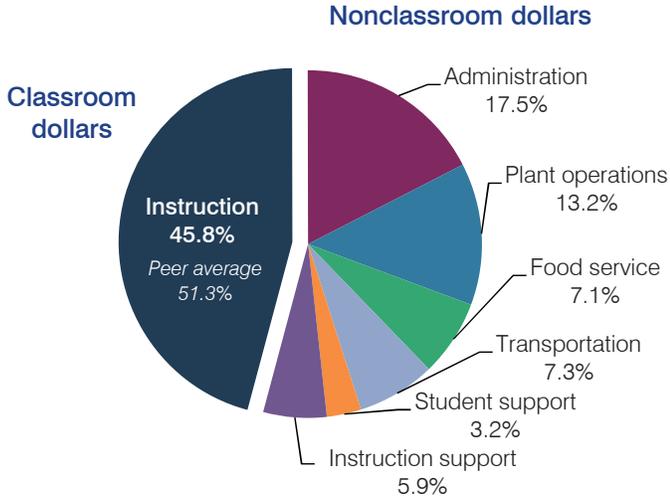
499

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	\$1,550	\$1,214	\$780
	Students per administrative position	43	57	67
Plant operations	Cost per square foot	\$5.96	\$6.49	\$6.09
	Square footage per student	195	181	153
Food service	Cost per meal equivalent	\$2.56	\$3.15	\$2.79
Transportation	Cost per mile	\$2.13	\$2.54	\$3.66
	Cost per rider	\$870	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

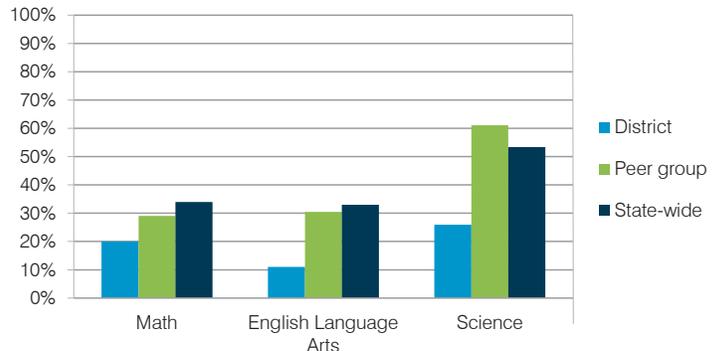
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,798	\$ 4,052	\$ 4,673	\$ 4,105
Administration	1,232	1,550	1,214	780
Plant operations	1,159	1,164	1,094	930
Food service	711	631	571	417
Transportation	758	646	541	371
Student support	272	280	489	613
Instruction support	623	526	283	442
Total operational	\$ 9,553	\$ 8,849	\$ 8,865	\$ 7,658
Land and buildings	\$ 5	\$ 152	\$ 778	\$ 641
Equipment	606	513	319	383
Interest	6	0	211	225
Other	0	14	53	150
Total nonoperational	\$ 617	\$ 679	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 10,170	\$ 9,528	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	22%	19%	23%
Students per teacher	18.5	12.5	18.6
Average teacher salary	\$46,551	\$42,845	\$46,008
Average years of teacher experience	11.6	12.2	11.0
Percentage of teachers in first 3 years	10%	13%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	3.6%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,460	\$ 2,640	\$ 3,069	\$ 1,299
State	5,113	4,853	3,876	3,517
Local	2,217	1,902	4,375	4,248
Total revenues per pupil	\$ 9,790	\$ 9,395	\$ 11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,472	\$ 6,021	\$ 6,395	\$ 5,303
Grants	2,168	2,326	2,153	1,167
Donations and tax credits	10	14	205	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	295	319	4 of 13	
Voter-approved levy increases	372	0	8 of 13	

Stanfield ESD—page 2

Classroom dollar percentage

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

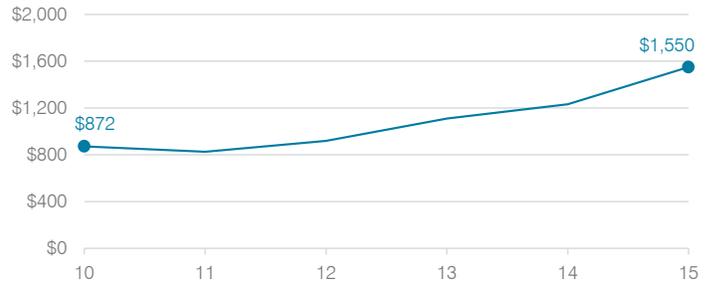
OPERATIONAL TRENDS

Fiscal years as indicated

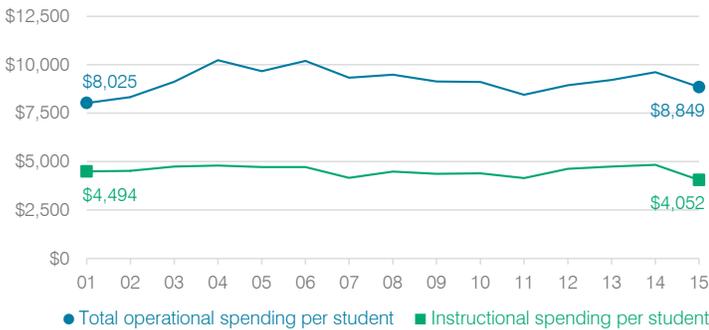
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom decreased overall from 48.2 to 45.8 percent. As a percentage of total operational spending, administration increased substantially. Overall, instruction support decreased substantially and plant operations and student support decreased. Transportation varied year to year.

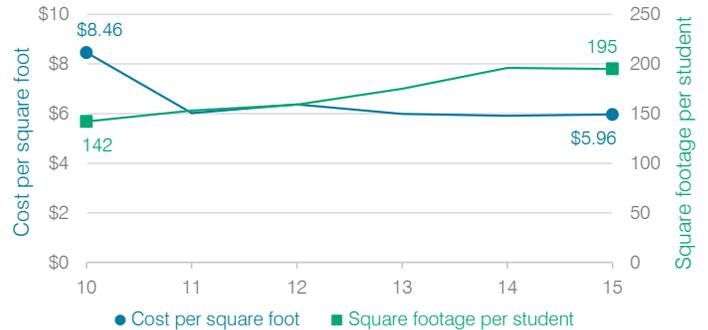
Administrative cost per student



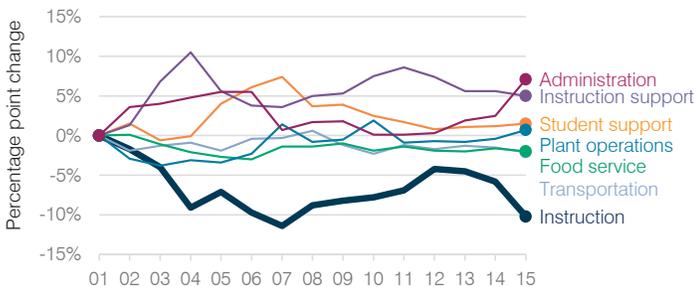
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



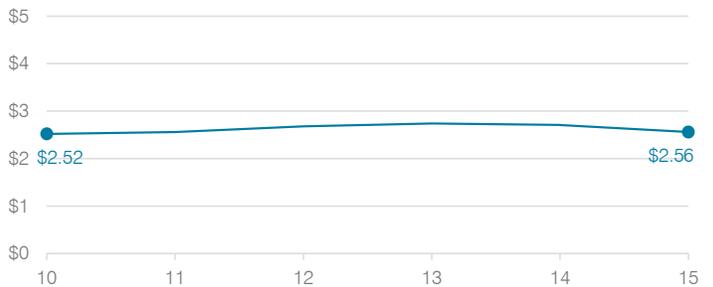
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



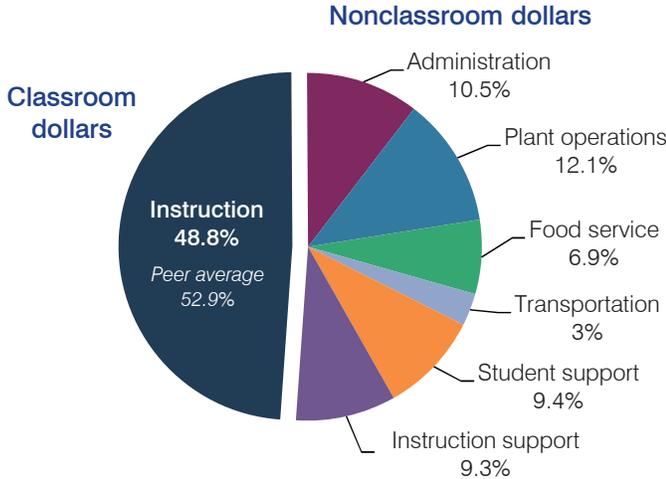
Sunnyside Unified School District

Pima County
 Efficiency peer groups 2 and T-2, Achievement peer group 7
 Legislative district(s): 2, 3, and 4

District size, location: Large, City
 Students attending: 16,348
 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	\$728	\$702	\$780
	Students per administrative position	NR	67	67
Plant operations	Cost per square foot	\$7.41	\$6.25	\$6.09
	Square footage per student	114	148	153
Food service	Cost per meal equivalent	\$2.71	\$2.83	\$2.79
Transportation	Cost per mile	\$3.36	\$4.87	\$3.66
	Cost per rider	\$654	\$815	\$1,071

Very low Low Comparable High Very high

Per pupil spending

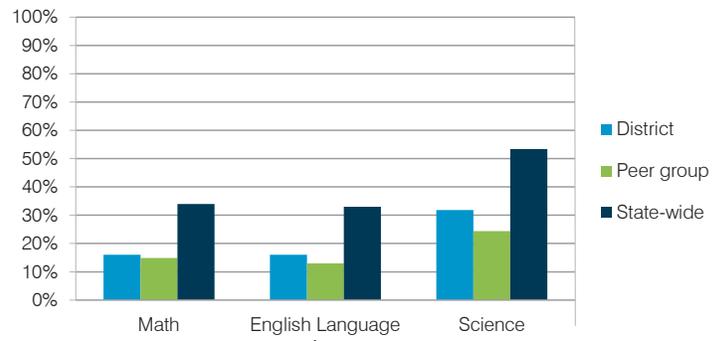
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,348	\$ 3,387	\$ 3,787	\$ 4,105
Administration	695	728	702	780
Plant operations	890	846	913	930
Food service	463	479	348	417
Transportation	207	210	359	371
Student support	670	653	567	613
Instruction support	609	645	483	442
Total operational	\$ 6,882	\$ 6,948	\$ 7,159	\$ 7,658
Land and buildings	\$ 714	\$ 788	\$ 649	\$ 641
Equipment	483	501	416	383
Interest	81	104	246	225
Other	118	123	164	150
Total nonoperational	\$ 1,396	\$ 1,516	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 8,278	\$ 8,464	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2014)	70%	72%	76%
Poverty rate (2014)	38%	41%	23%
Students per teacher	18.4	15.8	18.6
Average teacher salary	\$38,736	\$45,502	\$46,008
Average years of teacher experience	10.6	12.7	11.0
Percentage of teachers in first 3 years	28%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	3.3%, Decreasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,400	\$ 1,726	\$ 934	\$ 1,299
State	4,087	3,969	3,277	3,517
Local	1,809	2,070	4,556	4,248
Total revenues per pupil	\$ 7,296	\$ 7,765	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,116	\$ 4,935	\$ 5,214	\$ 5,303
Grants	1,516	1,823	984	1,167
Donations and tax credits	32	32	98	78
Select revenues from less common sources				
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	369	621	10 of 10	

Sunnyside USD—page 2

Classroom dollar percentage

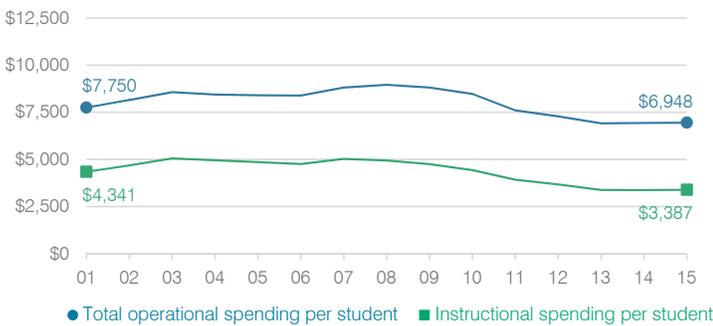
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.0	57.4	59.0	58.7	57.8	56.7	57.0	55.2	53.9	52.3	51.5	50.4	48.9	48.6	48.8

OPERATIONAL TRENDS Fiscal years as indicated

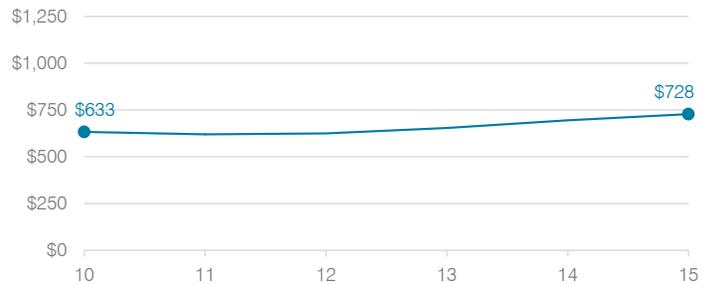
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 18 percent. The percentage of dollars spent in the classroom decreased from 52.3 to 48.8 percent. As a percentage of total operational spending, administration increased substantially, food service increased, and instruction support increased slightly. Student support decreased, while the other nonclassroom areas remained stable.

Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



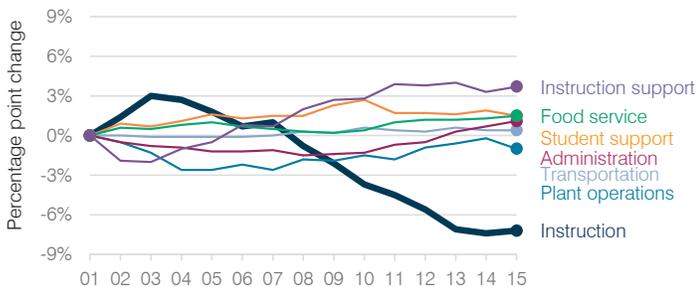
Administrative cost per student



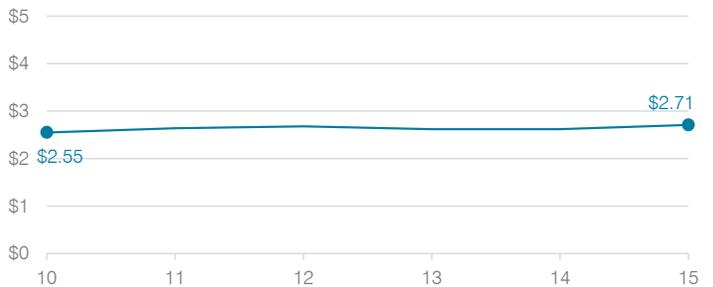
Plant cost per square foot and square footage per student



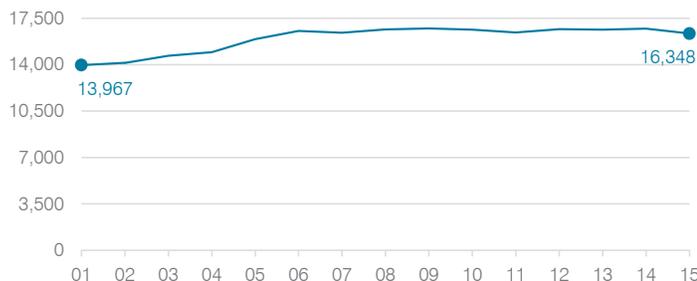
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



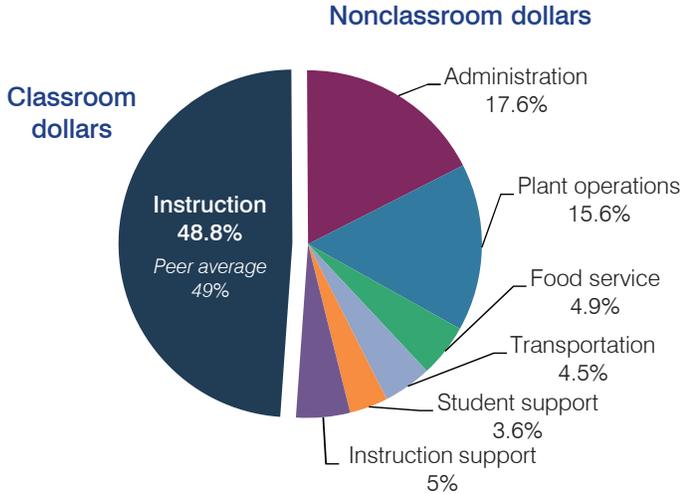
Superior Unified School District

Pinal County
 Efficiency peer groups 6 and T-6, Achievement peer group 5
 Legislative district(s): 8

District size, location: Small, Town
 Students attending: 391
 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	\$1,734	\$1,639	\$780
	Students per administrative position	39	46	67
Plant operations	Cost per square foot	\$4.85	\$5.09	\$6.09
	Square footage per student	316	327	153
Food service	Cost per meal equivalent	\$2.86	\$3.59	\$2.79
Transportation	Cost per mile	\$3.51	\$3.69	\$3.66
	Cost per rider	\$586	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

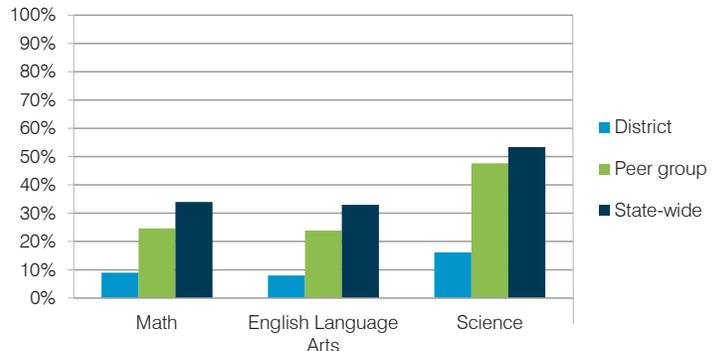
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,898	\$ 4,812	\$ 5,004	\$ 4,105
Administration	1,564	1,734	1,639	780
Plant operations	1,489	1,533	1,561	930
Food service	457	485	492	417
Transportation	406	441	511	371
Student support	337	353	610	613
Instruction support	284	493	392	442
Total operational	\$ 9,435	\$ 9,851	\$ 10,209	\$ 7,658
Land and buildings	\$ 176	\$ 137	\$ 251	\$ 641
Equipment	680	605	730	383
Interest	372	295	180	225
Other	151	65	50	150
Total nonoperational	\$ 1,379	\$ 1,102	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 10,814	\$ 10,953	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	90%	81%	76%
Poverty rate (2014)	22%	24%	23%
Students per teacher	17.8	16.7	18.6
Average teacher salary	\$42,187	\$43,855	\$46,008
Average years of teacher experience	14.1	12.3	11.0
Percentage of teachers in first 3 years	0%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,029	\$ 1,918	\$ 1,992	\$ 1,299
State	4,821	4,343	3,085	3,517
Local	4,442	5,083	6,884	4,248
Total revenues per pupil	\$11,292	\$11,344	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,232	\$ 6,276	\$ 6,548	\$ 5,303
Grants	2,420	1,943	1,861	1,167
Donations and tax credits	57	43	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	1,228	1,272	15 of 20	

Superior USD—page 2

Classroom dollar percentage

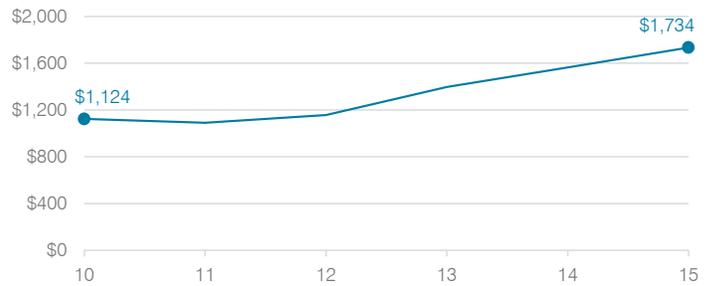
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.7	56.6	55.3	53.5	53.8	52.3	52.2	54.2	55.1	55.0	52.2	52.2	50.9	51.9	48.8

OPERATIONAL TRENDS Fiscal years as indicated

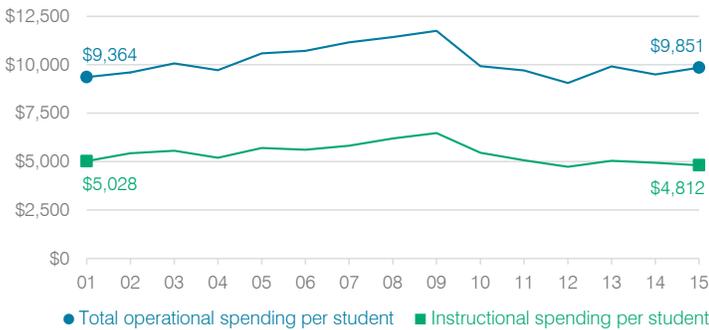
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55 to 48.8 percent. Overall, as a percentage of total operational spending, administration and instruction support increased substantially and student support increased, while transportation decreased. Most other nonclassroom areas varied year to year.

Administrative cost per student



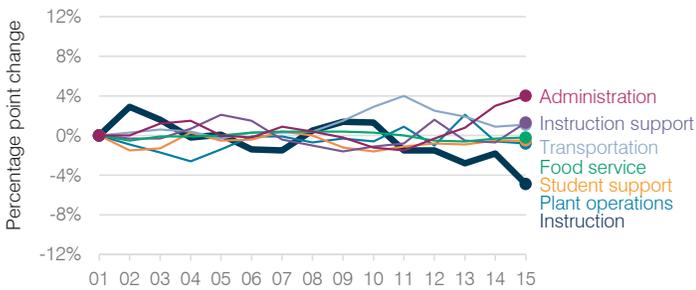
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



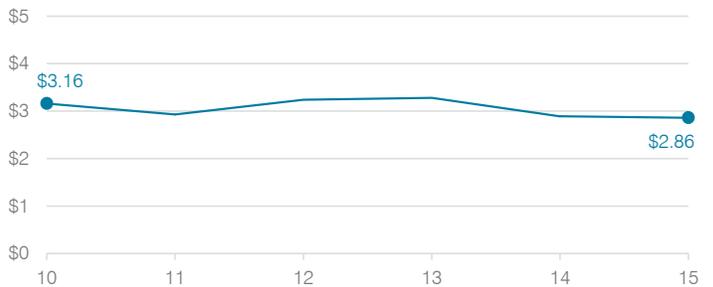
Plant cost per square foot and square footage per student



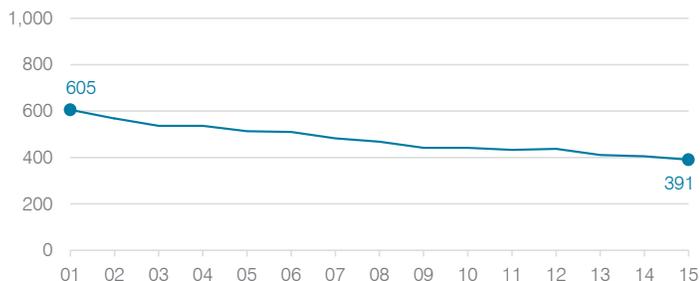
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



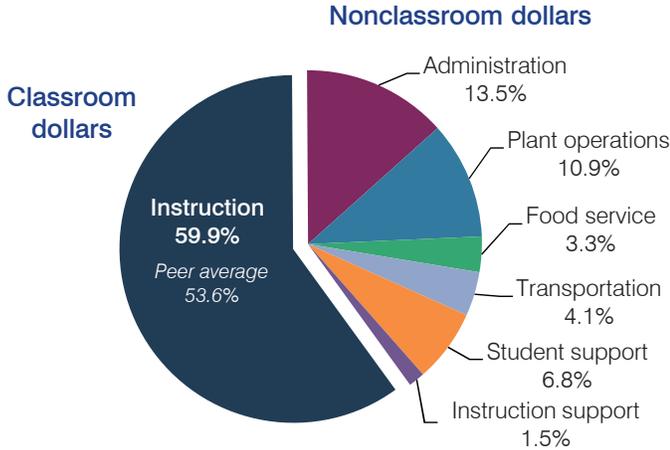
Tanque Verde Unified School District

Pima County
 Efficiency peer groups 3 and T-4, Achievement peer group 1
 Legislative district(s): 10 and 14

District size, location: Medium, Suburb
 Students attending: 1,996
 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	\$979	\$780	\$780
	Students per administrative position	67	68	67
Plant operations	Cost per square foot	\$5.62	\$5.87	\$6.09
	Square footage per student	140	160	153
Food service	Cost per meal equivalent	\$2.84	\$2.92	\$2.79
Transportation	Cost per mile	\$2.77	\$3.61	\$3.66
	Cost per rider	\$994	\$1,124	\$1,071

Very low Low Comparable High Very high

Per pupil spending

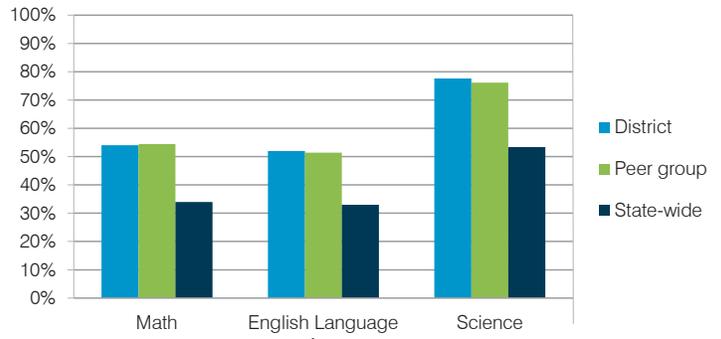
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,378	\$ 4,329	\$ 3,812	\$ 4,105
Administration	976	979	780	780
Plant operations	736	789	928	930
Food service	255	237	322	417
Transportation	303	297	412	371
Student support	431	492	553	613
Instruction support	117	107	304	442
Total operational	\$ 7,196	\$ 7,230	\$ 7,111	\$ 7,658
Land and buildings	\$ 38	\$ 34	\$ 676	\$ 641
Equipment	24	38	499	383
Interest	356	331	225	225
Other	176	166	145	150
Total nonoperational	\$ 594	\$ 569	\$ 1,545	\$ 1,399
Total per pupil spending	\$ 7,790	\$ 7,799	\$ 8,656	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2014)	97%	91%	76%
Poverty rate (2014)	8%	8%	23%
Students per teacher	15.7	17.8	18.6
Average teacher salary	\$37,667	\$41,684	\$46,008
Average years of teacher experience	14.3	11.5	11.0
Percentage of teachers in first 3 years	9%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.0%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 238	\$ 207	\$ 771	\$ 1,299
State	3,328	3,319	2,873	3,517
Local	4,362	4,353	4,889	4,248
Total revenues per pupil	\$ 7,928	\$ 7,879	\$ 8,533	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,906	\$ 5,627	\$ 5,412	\$ 5,303
Grants	243	163	798	1,167
Donations and tax credits	212	208	127	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	1 of 15	
Small school adjustment	0	0	0 of 15	
Federal impact aid	0	0	3 of 15	
Voter-approved levy increases	1,069	972	14 of 15	

Tanque Verde USD—page 2

Classroom dollar percentage

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

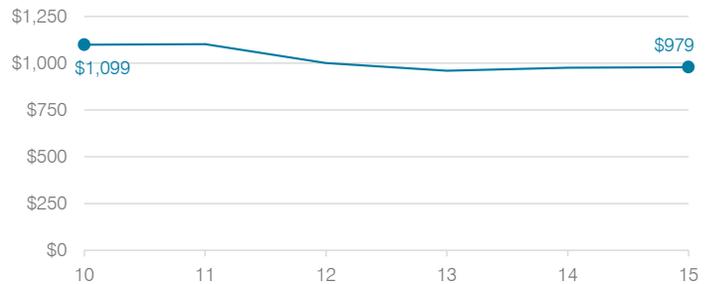
OPERATIONAL TRENDS

Fiscal years as indicated

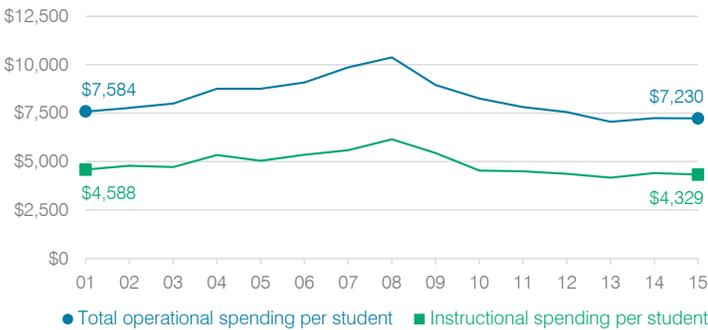
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom increased overall from 55 to 59.9 percent. Overall, as a percentage of total operational spending, administration and instruction support decreased and transportation and student support decreased slightly. Plant operations varied year to year, while food service remained stable.

Administrative cost per student



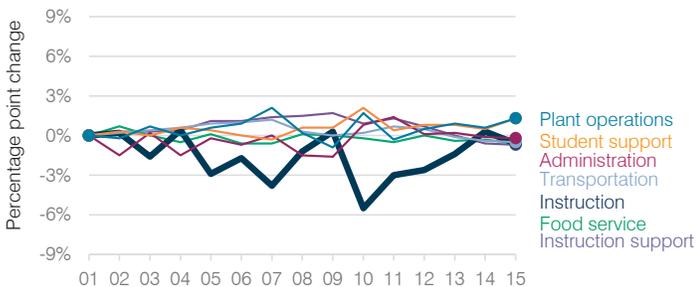
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



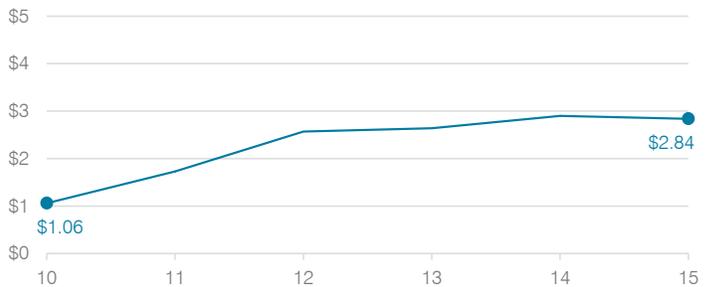
Plant cost per square foot and square footage per student



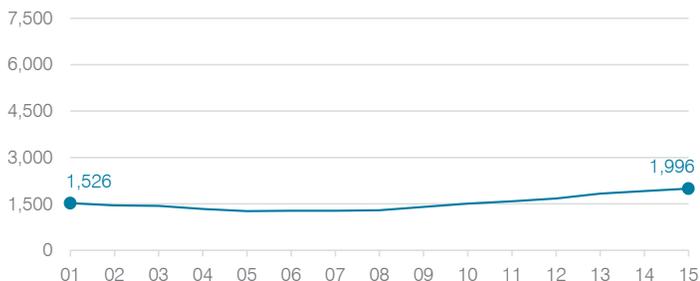
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tempe Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 14

Legislative district(s): 18, 26, and 27

District size, location:

Students attending:

Number of schools:

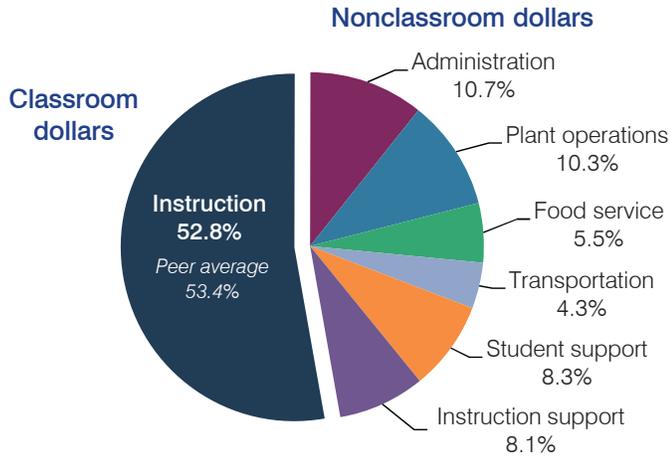
Large, City

11,213

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	\$930	\$709	\$780
	Students per administrative position	61	78	67
Plant operations	Cost per square foot	\$5.83	\$5.82	\$6.09
	Square footage per student	154	128	153
Food service	Cost per meal equivalent	\$2.62	\$2.62	\$2.79
Transportation	Cost per mile	\$5.05	\$6.37	\$3.66
	Cost per rider	\$638	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

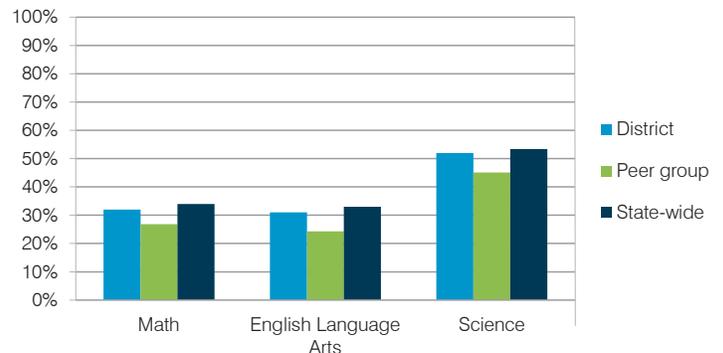
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,693	\$ 4,606	\$ 3,943	\$ 4,105
Administration	868	930	709	780
Plant operations	920	895	738	930
Food service	493	479	539	417
Transportation	365	378	301	371
Student support	721	728	564	613
Instruction support	725	708	470	442
Total operational	\$ 8,785	\$ 8,724	\$ 7,264	\$ 7,658
Land and buildings	\$ 378	\$ 384	\$ 643	\$ 641
Equipment	345	435	432	383
Interest	394	370	179	225
Other	82	94	188	150
Total nonoperational	\$ 1,199	\$ 1,283	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 9,984	\$ 10,007	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	34%	36%	23%
Students per teacher	15.2	17.5	18.6
Average teacher salary	\$39,943	\$42,232	\$46,008
Average years of teacher experience	9.4	9.1	11.0
Percentage of teachers in first 3 years	28%	30%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.7%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,119	\$ 1,294	\$ 1,468	\$ 1,299
State	2,663	2,716	3,973	3,517
Local	7,267	7,206	3,380	4,248
Total revenues per pupil	\$11,049	\$11,216	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,076	\$ 4,901	\$ 4,915	\$ 5,303
Grants	1,130	1,299	1,502	1,167
Donations and tax credits	42	45	42	78
Select revenues from less common sources				
Desegregation	\$ 1,231	\$ 1,199	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	3,230	2,900	10 of 10	

Tempe ESD—page 2

Classroom dollar percentage

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

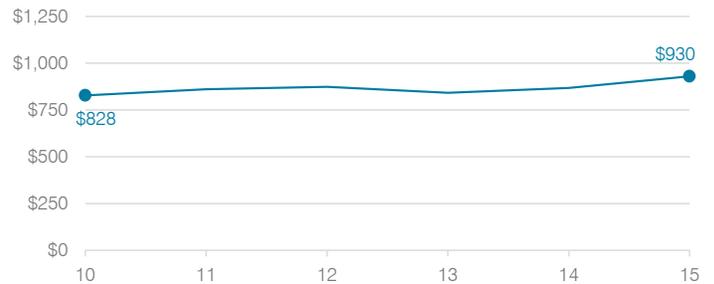
OPERATIONAL TRENDS

Fiscal years as indicated

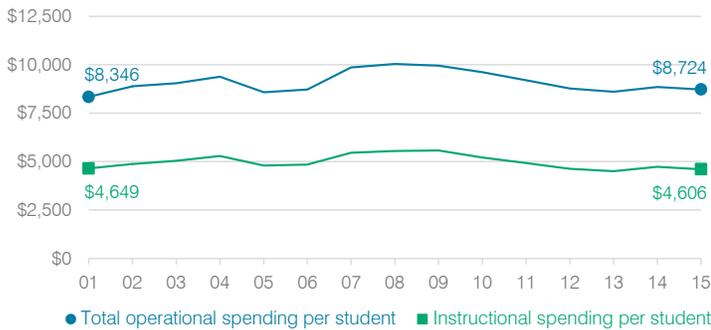
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.2 to 52.8 percent. As a percentage of total operational spending, administration increased, while plant operations decreased slightly. Other nonclassroom areas remained fairly stable.

Administrative cost per student



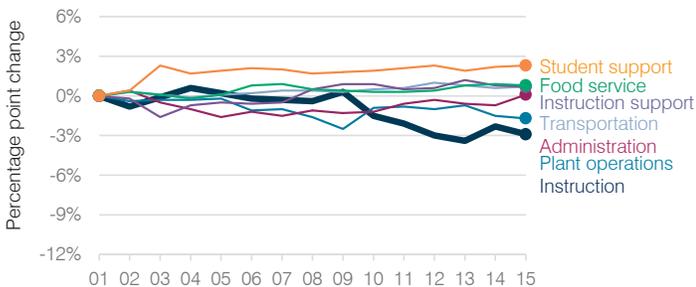
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



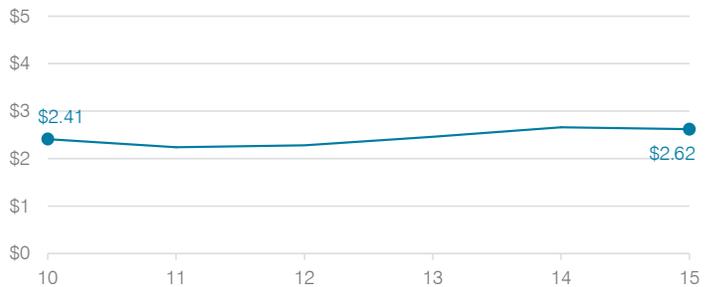
Plant cost per square foot and square footage per student



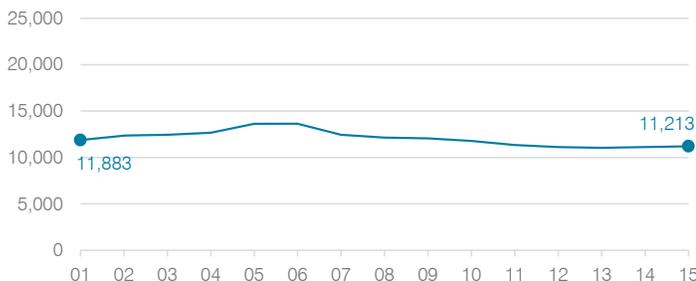
Changes in operational spending percentages



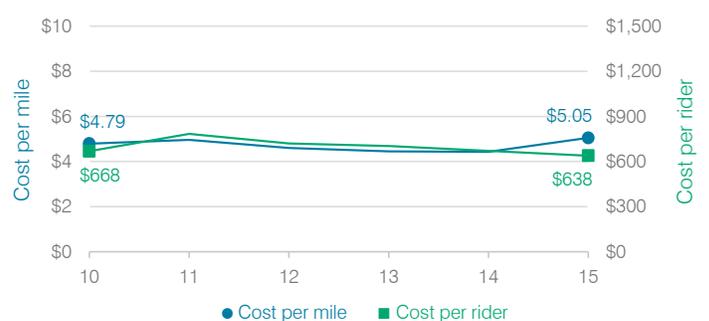
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tempe Union High School District

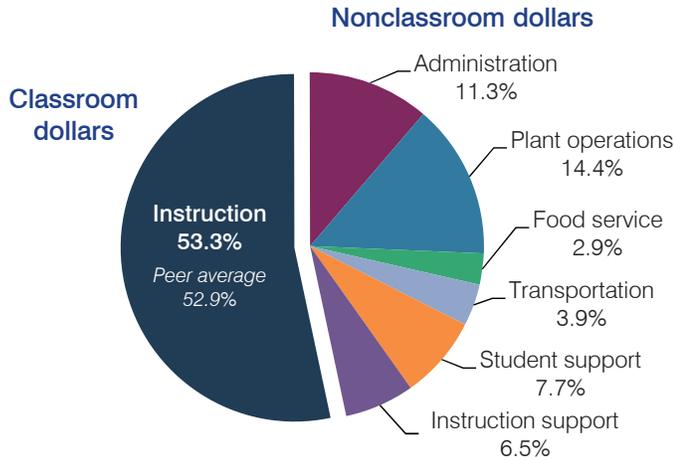
Maricopa County
 Efficiency peer groups 2 and T-3, Achievement peer group 8
 Legislative district(s): 18, 26, and 27

District size, location: Large, City
 Students attending: 13,773
 Number of schools: 7

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$821	\$702	\$780
	Students per administrative position	70	67	67
Plant operations	Cost per square foot	\$6.20	\$6.25	\$6.09
	Square footage per student	169	148	153
Food service	Cost per meal equivalent	\$2.93	\$2.83	\$2.79
Transportation	Cost per mile	\$3.66	\$3.90	\$3.66
	Cost per rider	\$893	\$957	\$1,071

Very low Low Comparable High Very high

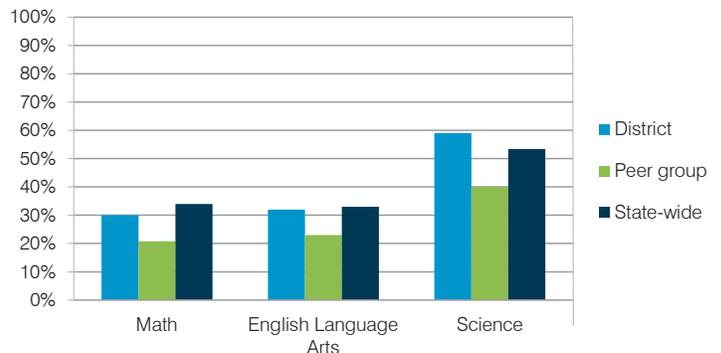
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,860	\$ 3,883	\$ 3,787	\$ 4,105
Administration	886	821	702	780
Plant operations	1,065	1,048	913	930
Food service	212	215	348	417
Transportation	292	285	359	371
Student support	554	565	567	613
Instruction support	460	474	483	442
Total operational	\$ 7,329	\$ 7,291	\$ 7,159	\$ 7,658
Land and buildings	\$ 1,782	\$ 839	\$ 649	\$ 641
Equipment	516	870	416	383
Interest	233	294	246	225
Other	242	229	164	150
Total nonoperational	\$ 2,773	\$ 2,232	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 10,102	\$ 9,523	\$ 8,634	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	81%	81%	76%
Poverty rate (2014)	14%	18%	23%
Students per teacher	22.0	21.9	18.6
Average teacher salary	\$52,782	\$47,507	\$46,008
Average years of teacher experience	13.4	10.1	11.0
Percentage of teachers in first 3 years	7%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 360	\$ 465	\$ 934	\$ 1,299
State	1,575	1,695	3,277	3,517
Local	6,184	7,643	4,556	4,248
Total revenues per pupil	\$ 8,119	\$ 9,803	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,498	\$ 5,271	\$ 5,214	\$ 5,303
Grants	465	589	984	1,167
Donations and tax credits	104	96	98	78
Select revenues from less common sources				
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	1,364	1,437	10 of 10	

Tempe UHSD—page 2

Classroom dollar percentage

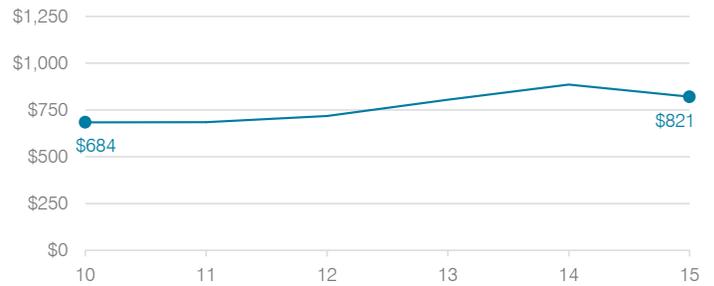
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.0	57.1	58.0	58.6	58.9	59.6	59.7	59.9	56.8	56.7	56.4	53.8	53.5	52.7	53.3

OPERATIONAL TRENDS Fiscal years as indicated

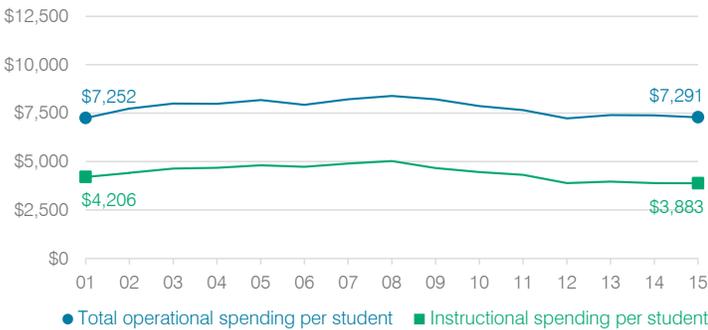
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom decreased overall from 56.7 to 53.3 percent. Overall, as a percentage of total operational spending, administration and transportation increased and plant operations increased slightly. Other nonclassroom areas remained stable.

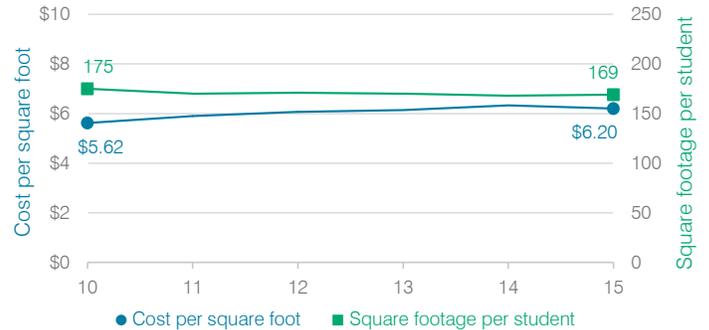
Administrative cost per student



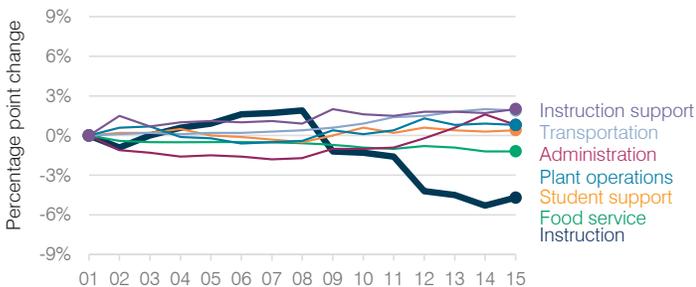
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



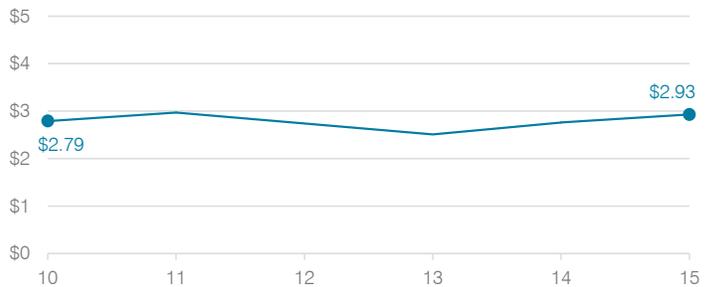
Plant cost per square foot and square footage per student



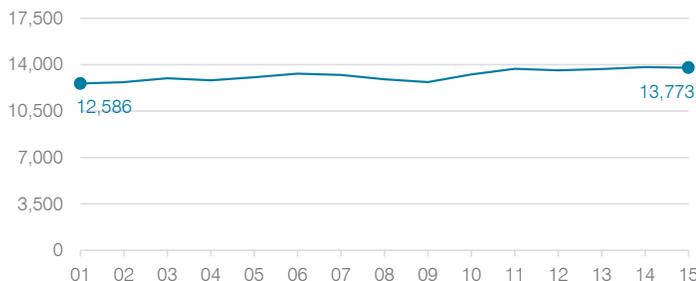
Changes in operational spending percentages



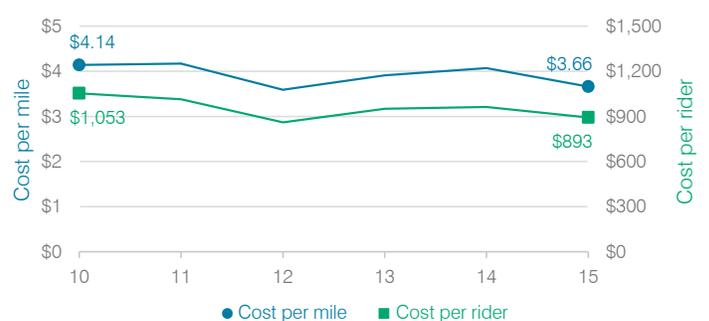
Food service cost per meal



Students attending



Transportation costs per mile and per rider



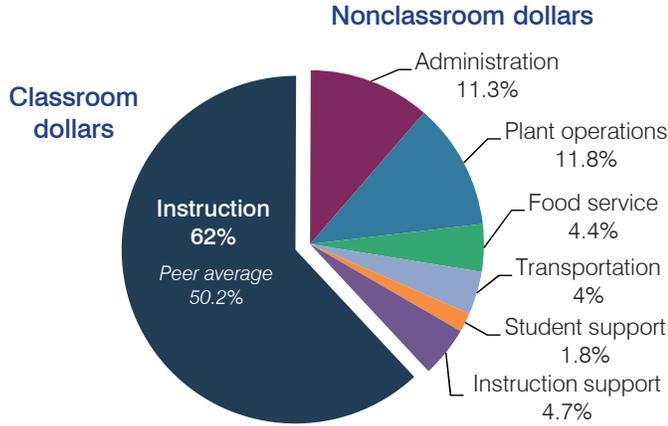
Thatcher Unified School District

Graham County
 Efficiency peer groups 5 and T-6, Achievement peer group 4
 Legislative district(s): 14

District size, location: Medium, Town
 Students attending: 1,646
 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	\$667	\$1,075	\$780
	Students per administrative position	80	58	67
Plant operations	Cost per square foot	\$4.12	\$4.90	\$6.09
	Square footage per student	168	258	153
Food service	Cost per meal equivalent	\$3.84	\$3.39	\$2.79
Transportation	Cost per mile	\$3.04	\$3.69	\$3.66
	Cost per rider	\$554	\$535	\$1,071

Very low Low Comparable High Very high

Per pupil spending

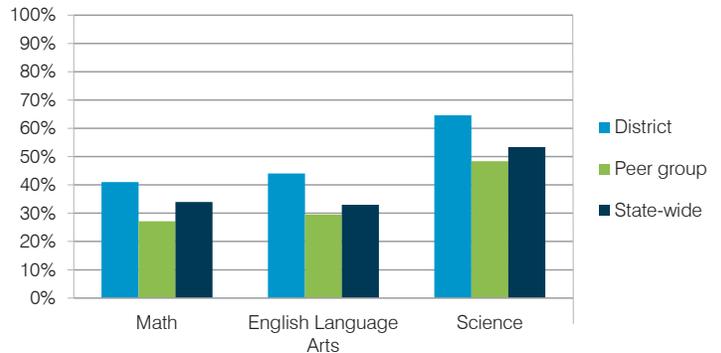
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,451	\$ 3,666	\$ 4,428	\$ 4,105
Administration	665	667	1,075	780
Plant operations	654	693	1,203	930
Food service	276	261	428	417
Transportation	266	237	498	371
Student support	114	108	623	613
Instruction support	275	279	353	442
Total operational	\$ 5,701	\$ 5,911	\$ 8,608	\$ 7,658
Land and buildings	\$ 2,895	\$ 2,319	\$ 504	\$ 641
Equipment	444	447	492	383
Interest	44	97	248	225
Other	0	0	57	150
Total nonoperational	\$ 3,383	\$ 2,863	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,084	\$ 8,774	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	97%	88%	76%
Poverty rate (2014)	14%	16%	23%
Students per teacher	18.7	16.1	18.6
Average teacher salary	\$40,060	\$42,544	\$46,008
Average years of teacher experience	11.9	10.5	11.0
Percentage of teachers in first 3 years	17%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 405	\$ 393	\$ 3,790	\$ 1,299
State	4,446	5,229	3,700	3,517
Local	1,690	1,747	4,105	4,248
Total revenues per pupil	\$ 6,541	\$ 7,369	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,161	\$ 4,920	\$ 5,693	\$ 5,303
Grants	416	436	1,675	1,167
Donations and tax credits	53	47	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	490	586	19 of 29	

Thatcher USD—page 2

Classroom dollar percentage

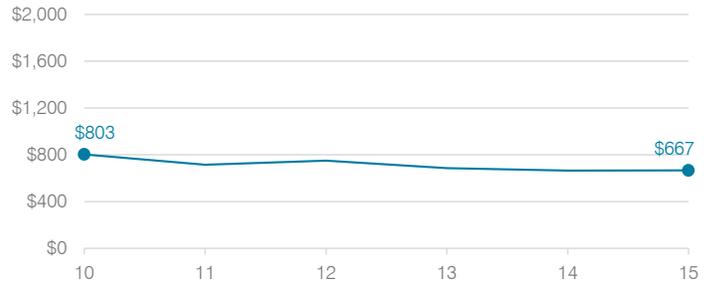
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.8	60.1	59.1	56.6	61.1	59.9	61.6	62.2	62.4	60.8	58.8	57.7	59.8	60.5	62.0

OPERATIONAL TRENDS Fiscal years as indicated

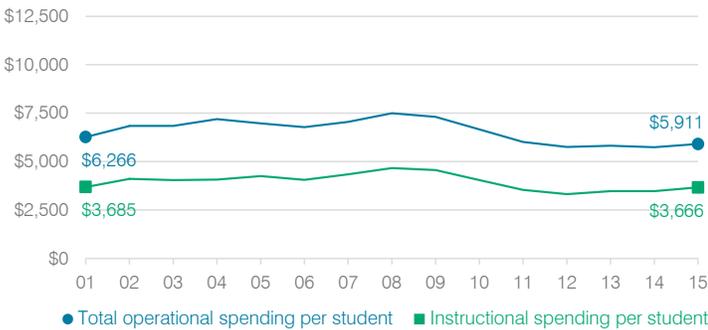
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 60.8 to 62 percent. Overall, as a percentage of total operational spending, administration and student support decreased, while instruction support increased substantially. Most other nonclassroom areas varied year to year.

Administrative cost per student



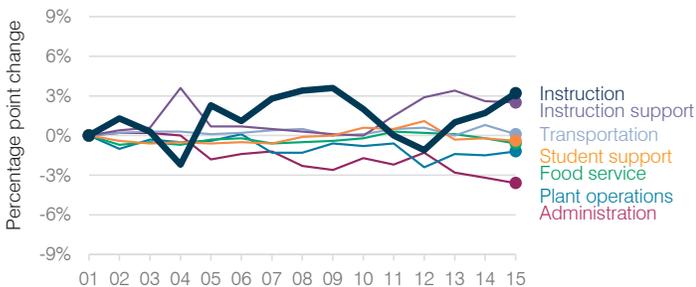
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



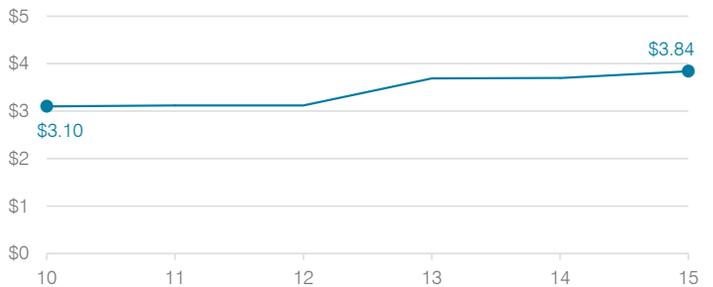
Plant cost per square foot and square footage per student



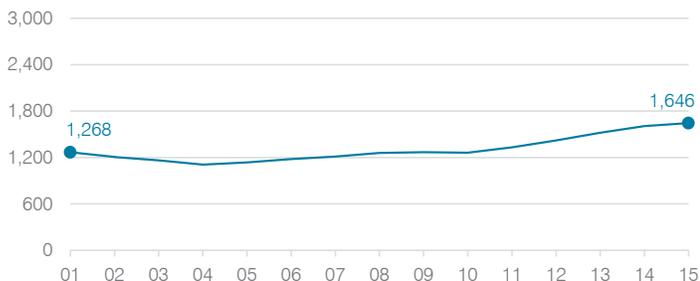
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



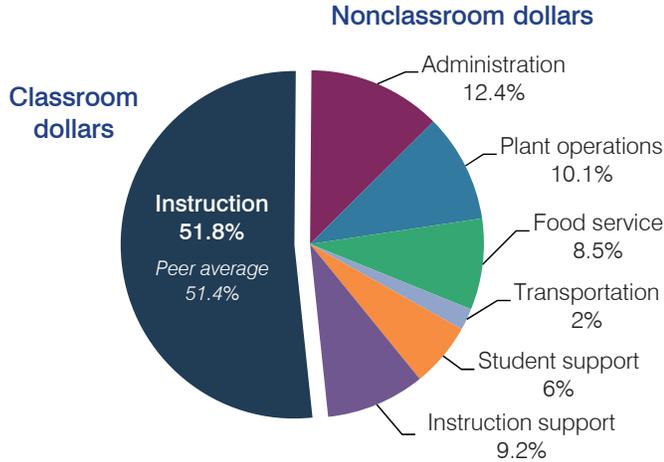
Tolleson Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 14
 Legislative district(s): 19

District size, location: Medium-large, City
 Students attending: 2,807
 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	\$900	\$918	\$780
	Students per administrative position	76	70	67
Plant operations	Cost per square foot	\$5.22	\$6.18	\$6.09
	Square footage per student	140	140	153
Food service	Cost per meal equivalent	\$2.28	\$2.61	\$2.79
Transportation	Cost per mile	\$6.11	\$6.37	\$3.66
	Cost per rider	\$1,087	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

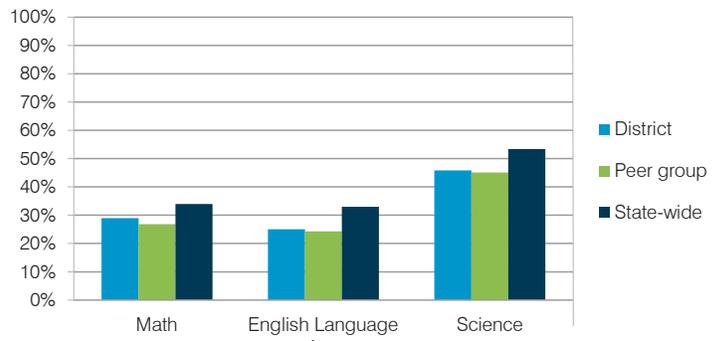
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,611	\$ 3,754	\$ 3,933	\$ 4,105
Administration	855	900	918	780
Plant operations	747	730	851	930
Food service	630	620	592	417
Transportation	162	145	295	371
Student support	419	432	564	613
Instruction support	684	668	484	442
Total operational	\$ 7,108	\$ 7,249	\$ 7,637	\$ 7,658
Land and buildings	\$ 1,056	\$ 348	\$ 1,094	\$ 641
Equipment	440	213	412	383
Interest	163	139	239	225
Other	213	271	136	150
Total nonoperational	\$ 1,872	\$ 971	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 8,980	\$ 8,220	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	33%	36%	23%
Students per teacher	18.6	17.5	18.6
Average teacher salary	\$40,905	\$42,232	\$46,008
Average years of teacher experience	9.1	9.1	11.0
Percentage of teachers in first 3 years	27%	30%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.8%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,325	\$ 1,593	\$ 1,698	\$ 1,299
State	3,897	4,038	3,607	3,517
Local	2,851	2,910	4,048	4,248
Total revenues per pupil	\$ 8,073	\$ 8,541	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,045	\$ 4,726	\$ 4,908	\$ 5,303
Grants	1,566	1,986	1,782	1,167
Donations and tax credits	16	14	46	78
Select revenues from less common sources				
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	1,205	1,388	19 of 19	

Tolleson ESD—page 2

Classroom dollar percentage

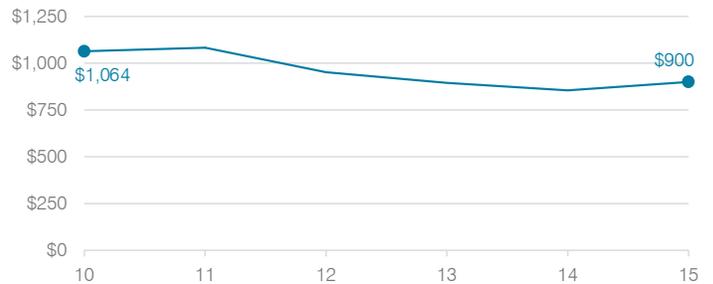
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.9	57.7	56.9	57.1	57.2	53.5	54.9	52.3	54.8	55.1	56.5	50.2	49.6	50.8	51.8

OPERATIONAL TRENDS Fiscal years as indicated

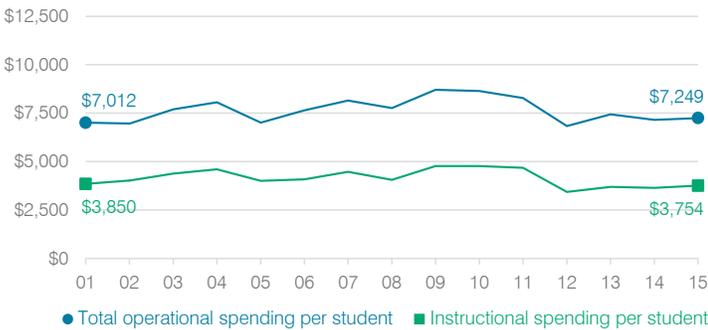
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 16 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.1 to 51.8 percent. Overall, as a percentage of total operational spending, instructional support increased substantially and plant operations and food service increased. Administration decreased and student support decreased slightly.

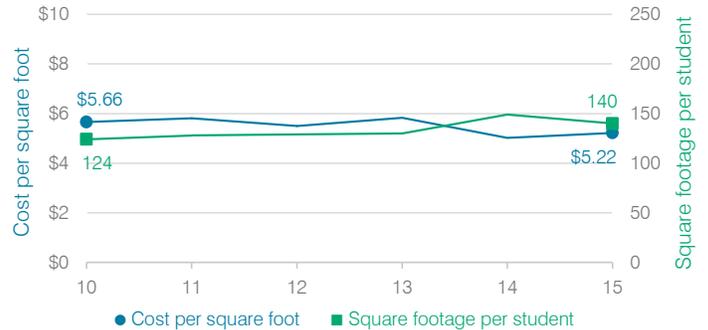
Administrative cost per student



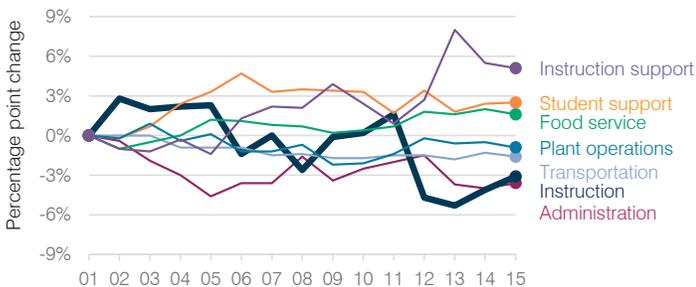
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



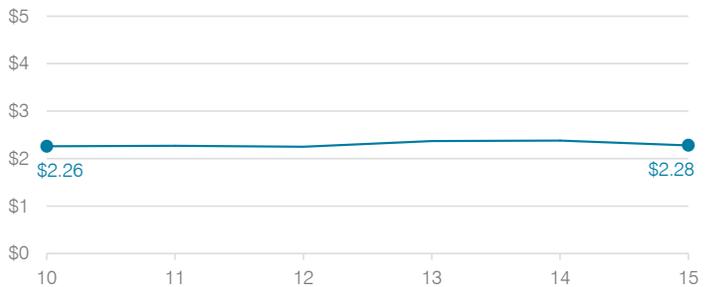
Plant cost per square foot and square footage per student



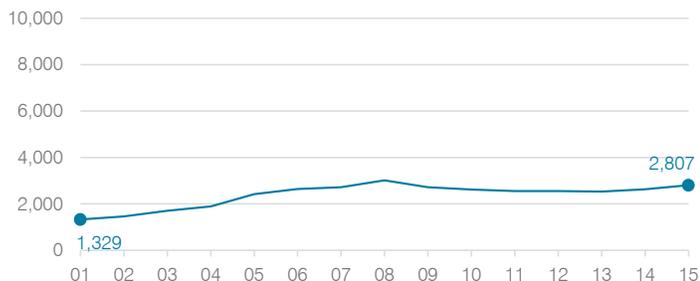
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



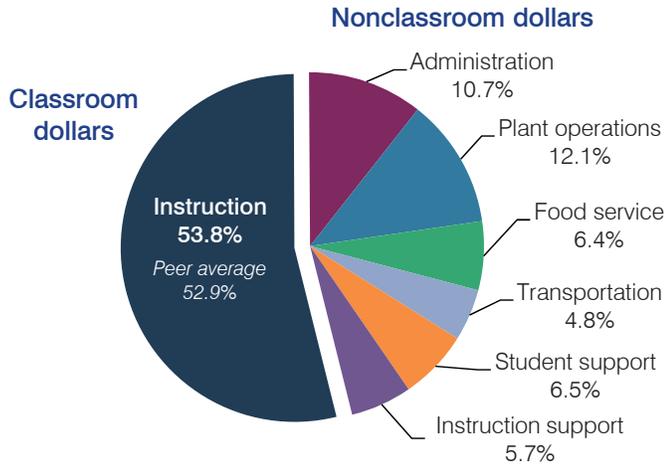
Tolleson Union High School District

Maricopa County
 Efficiency peer groups 2 and T-4, Achievement peer group 8
 Legislative district(s): 19, 27, and 29

District size, location: Large, City
 Students attending: 10,885
 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	\$645	\$702	\$780
	Students per administrative position	81	67	67
Plant operations	Cost per square foot	\$6.09	\$6.25	\$6.09
	Square footage per student	120	148	153
Food service	Cost per meal equivalent	\$2.66	\$2.83	\$2.79
Transportation	Cost per mile	\$3.92	\$3.61	\$3.66
	Cost per rider	\$1,010	\$1,124	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

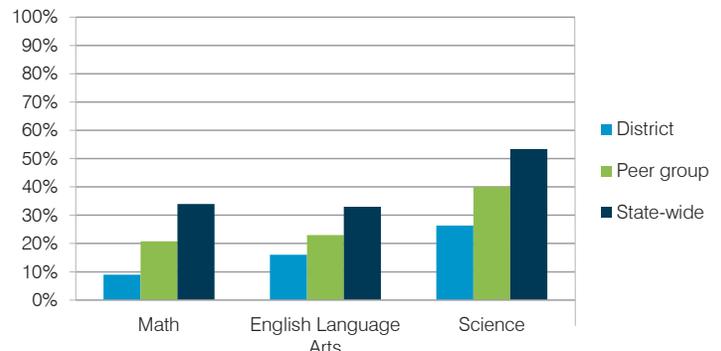
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,472	\$ 3,256	\$ 3,787	\$ 4,105
Administration	708	645	702	780
Plant operations	723	733	913	930
Food service	347	386	348	417
Transportation	307	291	359	371
Student support	269	396	567	613
Instruction support	372	347	483	442
Total operational	\$ 6,198	\$ 6,054	\$ 7,159	\$ 7,658
Land and buildings	\$ 508	\$ 532	\$ 649	\$ 641
Equipment	330	491	416	383
Interest	117	93	246	225
Other	150	45	164	150
Total nonoperational	\$ 1,105	\$ 1,161	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 7,303	\$ 7,215	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	94%	94%
Graduation rate (2014)	81%	81%	76%
Poverty rate (2014)	22%	18%	23%
Students per teacher	23.4	21.9	18.6
Average teacher salary	\$46,016	\$47,507	\$46,008
Average years of teacher experience	8.3	10.1	11.0
Percentage of teachers in first 3 years	30%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: Low

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 736	\$ 725	\$ 934	\$ 1,299
State	3,528	3,688	3,277	3,517
Local	4,987	4,418	4,556	4,248
Total revenues per pupil	\$ 9,251	\$ 8,831	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,354	\$ 5,126	\$ 5,214	\$ 5,303
Grants	761	809	984	1,167
Donations and tax credits	11	9	98	78
Select revenues from less common sources				
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	1,850	1,484	10 of 10	

Tolleson UHSD—page 2

Classroom dollar percentage

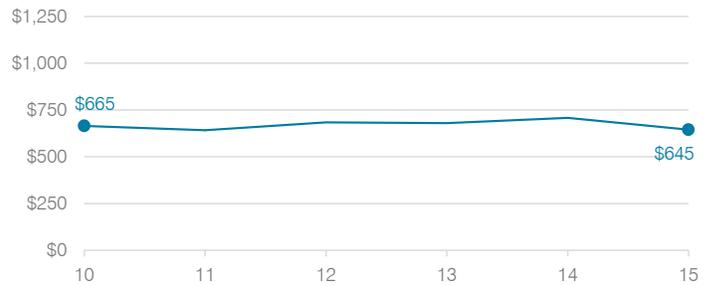
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	54.7	53.9	57.0	59.0	59.9	61.4	57.3	55.3	54.7	57.9	57.3	56.4	54.6	56.0	53.8

OPERATIONAL TRENDS Fiscal years as indicated

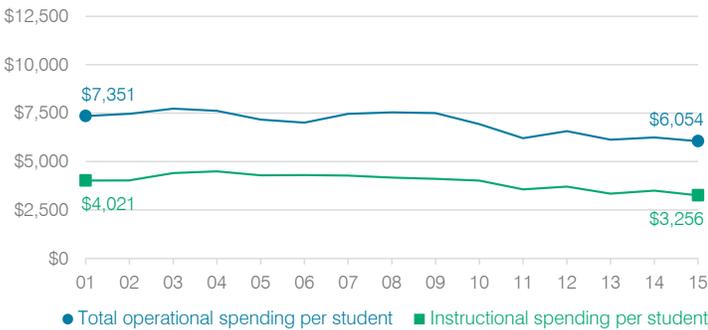
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.9 to 53.8 percent. As a percentage of total operational spending, food service increased substantially and student support increased, while plant operations decreased. Most other nonclassroom areas remained fairly stable.

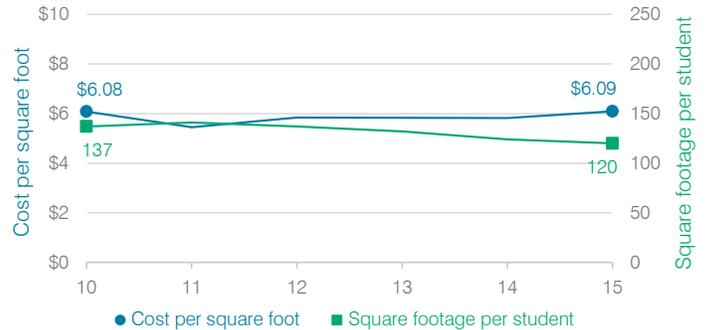
Administrative cost per student



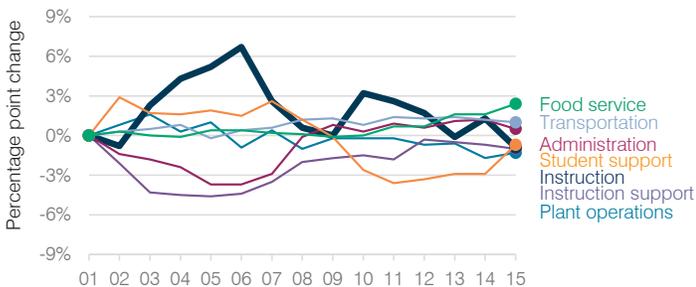
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



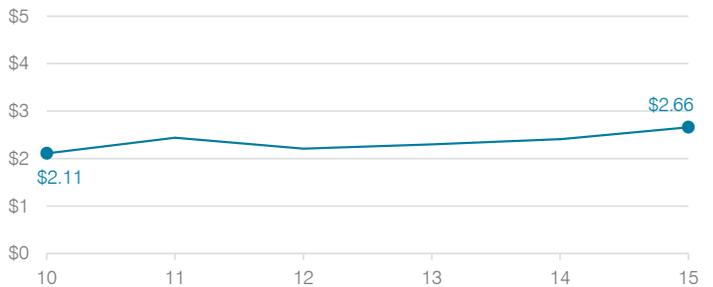
Plant cost per square foot and square footage per student



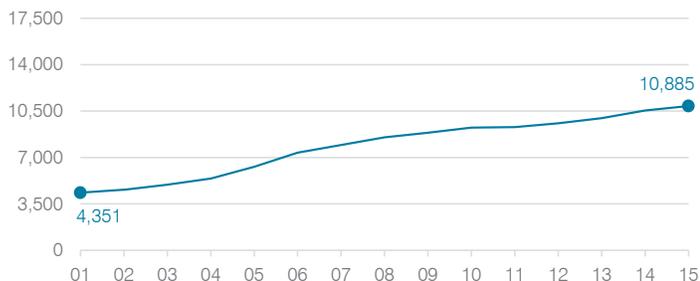
Changes in operational spending percentages



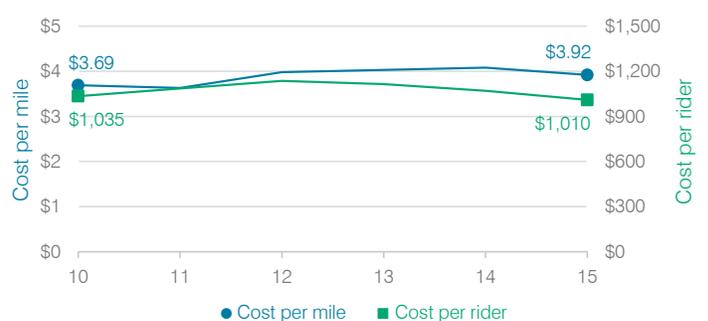
Food service cost per meal



Students attending



Transportation costs per mile and per rider



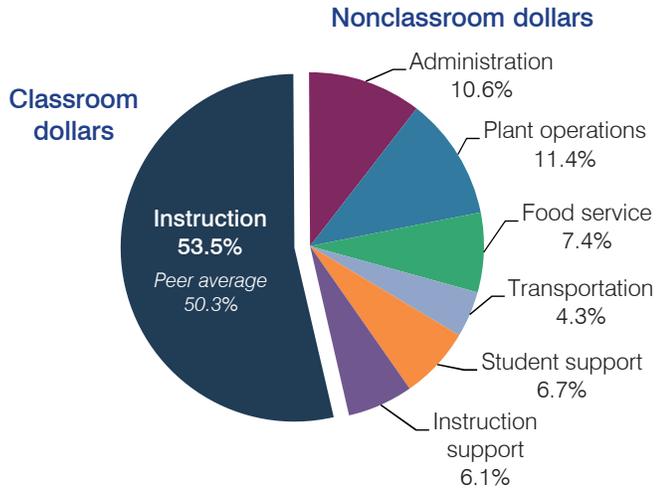
Toltec Elementary School District

Pinal County
 Efficiency peer groups 9 and T-6, Achievement peer group 16
 Legislative district(s): 11

District size, location: Medium, Rural
 Students attending: 1,122
 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	\$831	\$1,036	\$780
	Students per administrative position	53	59	67
Plant operations	Cost per square foot	\$5.86	\$6.51	\$6.09
	Square footage per student	152	143	153
Food service	Cost per meal equivalent	\$2.98	\$2.81	\$2.79
Transportation	Cost per mile	\$5.17	\$3.69	\$3.66
	Cost per rider	\$614	\$535	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

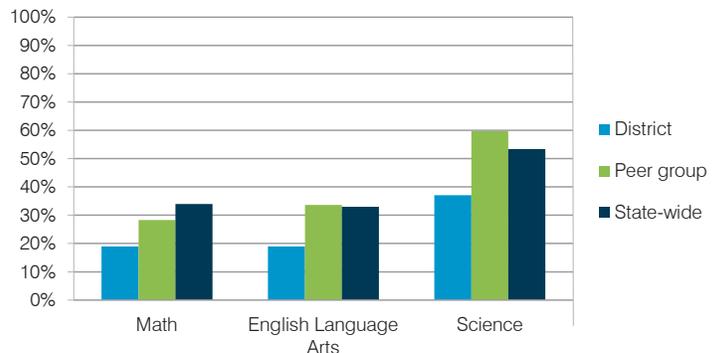
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,692	\$ 4,180	\$ 4,035	\$ 4,105
Administration	1,049	831	1,036	780
Plant operations	902	891	919	930
Food service	519	577	586	417
Transportation	386	333	505	371
Student support	477	521	482	613
Instruction support	473	476	501	442
Total operational	\$ 7,498	\$ 7,809	\$ 8,064	\$ 7,658
Land and buildings	\$ 1,717	\$ 1,185	\$ 300	\$ 641
Equipment	705	204	423	383
Interest	113	326	86	225
Other	51	141	113	150
Total nonoperational	\$ 2,586	\$ 1,856	\$ 922	\$ 1,399
Total per pupil spending	\$ 10,084	\$ 9,665	\$ 8,986	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	14%	11%	23%
Students per teacher	15.6	11.9	18.6
Average teacher salary	\$34,518	\$44,450	\$46,008
Average years of teacher experience	11.1	12.8	11.0
Percentage of teachers in first 3 years	23%	12%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	2.7%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 714	\$ 1,965	\$ 1,856	\$ 1,299
State	5,263	4,884	4,465	3,517
Local	2,843	2,438	2,510	4,248
Total revenues per pupil	\$ 8,820	\$ 9,287	\$ 8,831	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,954	\$ 5,974	\$ 5,536	\$ 5,303
Grants	1,046	1,967	2,013	1,167
Donations and tax credits	42	8	65	78
Select revenues from less common sources				
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	415	398	8 of 10	

Toltec ESD—page 2

Classroom dollar percentage

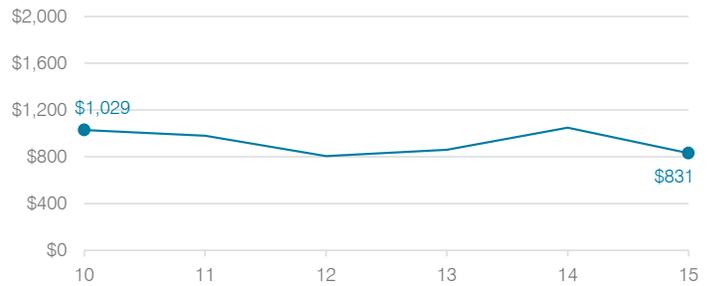
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	61.0	60.0	58.1	57.5	62.3	64.6	59.0	58.0	59.0	53.9	49.9	44.9	45.4	49.2	53.5

OPERATIONAL TRENDS Fiscal years as indicated

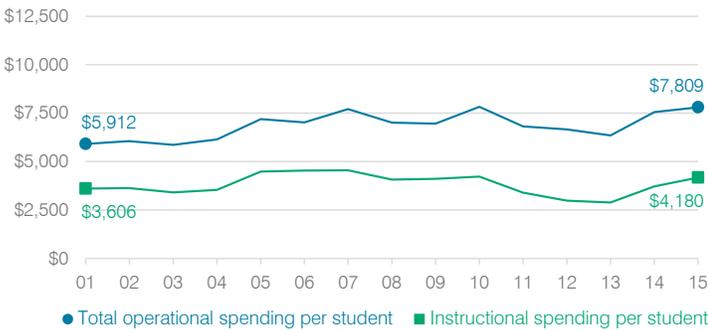
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 53.9 to a low of 44.9. Overall, as a percentage of total operational spending, student support increased substantially and food service and instruction support increased, while administration decreased substantially and transportation decreased slightly.

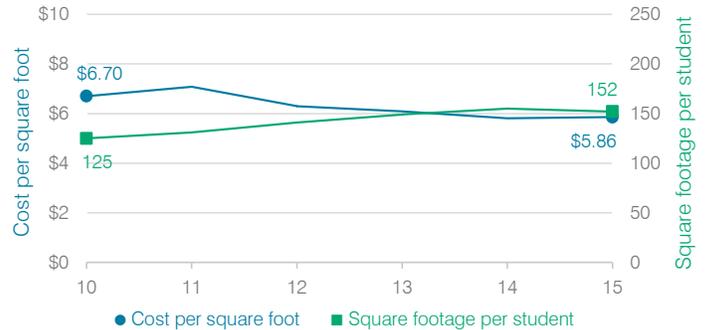
Administrative cost per student



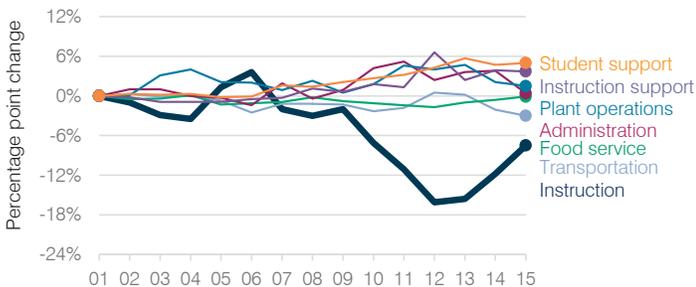
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



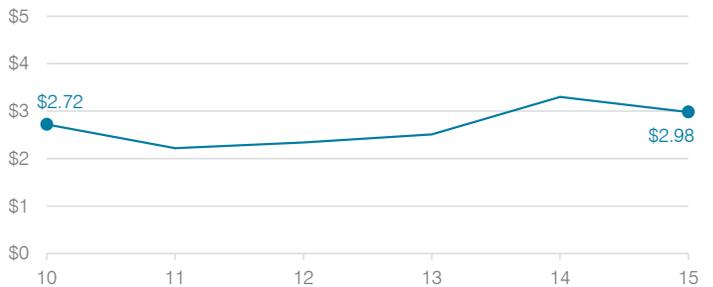
Plant cost per square foot and square footage per student



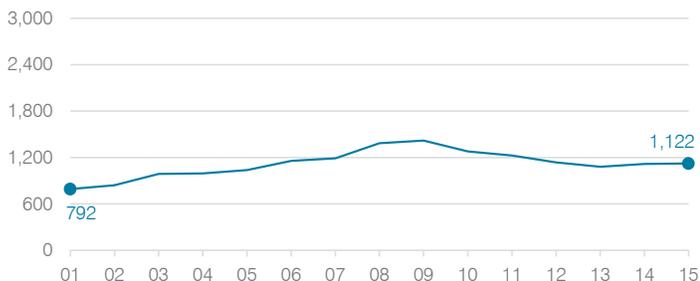
Changes in operational spending percentages



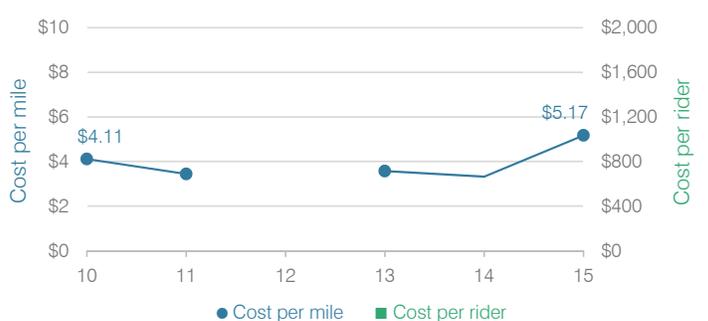
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tombstone Unified School District

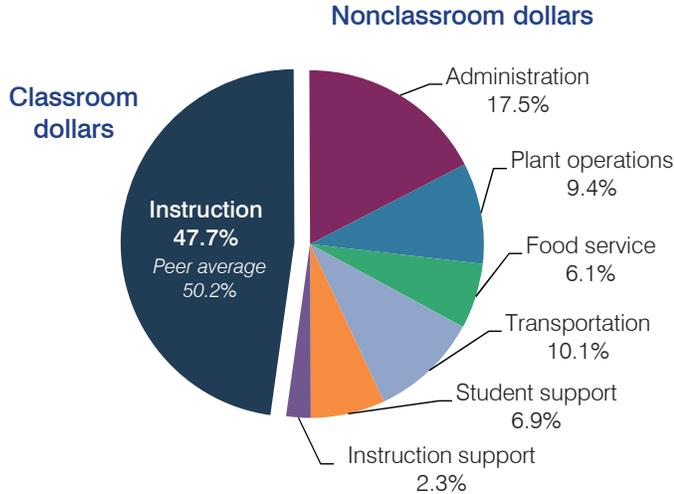
Cochise County
 Efficiency peer groups 5 and T-9, Achievement peer group 4
 Legislative district(s): 14

District size, location: Medium, Rural
 Students attending: 883
 Number of schools: 3

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,550	\$1,075	\$780
	Students per administrative position	41	58	67
Plant operations	Cost per square foot	\$3.17	\$4.90	\$6.09
	Square footage per student	262	258	153
Food service	Cost per meal equivalent	\$3.47	\$3.39	\$2.79
Transportation	Cost per mile	\$2.15	\$2.13	\$3.66
	Cost per rider	\$1,177	\$958	\$1,071

Very low Low Comparable High Very high

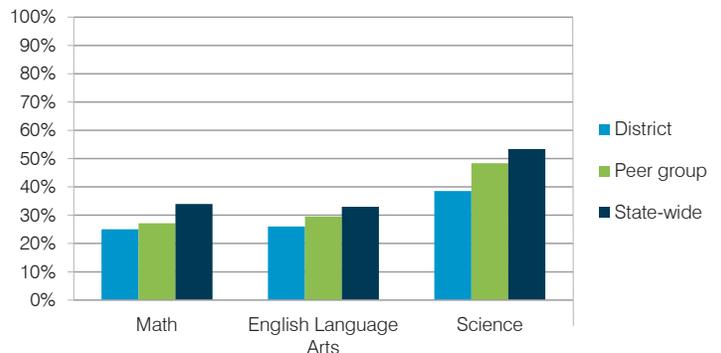
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,002	\$ 4,215	\$ 4,428	\$ 4,105
Administration	1,449	1,550	1,075	780
Plant operations	853	833	1,203	930
Food service	510	541	428	417
Transportation	799	896	498	371
Student support	587	604	623	613
Instruction support	184	202	353	442
Total operational	\$ 8,384	\$ 8,841	\$ 8,608	\$ 7,658
Land and buildings	\$ 139	\$ 188	\$ 504	\$ 641
Equipment	375	322	492	383
Interest	114	157	248	225
Other	14	12	57	150
Total nonoperational	\$ 642	\$ 679	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,026	\$ 9,520	\$ 9,909	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	91%	88%	76%
Poverty rate (2014)	19%	16%	23%
Students per teacher	17.0	16.1	18.6
Average teacher salary	\$37,092	\$42,544	\$46,008
Average years of teacher experience	10.1	10.5	11.0
Percentage of teachers in first 3 years	16%	19%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.3%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,081	\$ 1,385	\$ 3,790	\$ 1,299
State	3,668	4,176	3,700	3,517
Local	3,014	4,563	4,105	4,248
Total revenues per pupil	\$ 7,763	\$10,124	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,899	\$ 6,292	\$ 5,693	\$ 5,303
Grants	1,254	1,471	1,675	1,167
Donations and tax credits	42	52	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	15	49	15 of 29	
Voter-approved levy increases	0	0	19 of 29	

Tombstone USD—page 2

Classroom dollar percentage

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

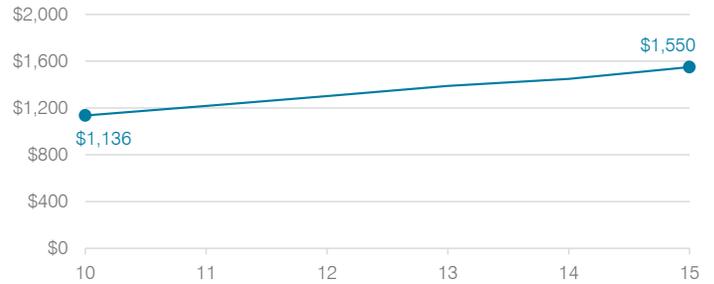
OPERATIONAL TRENDS

Fiscal years as indicated

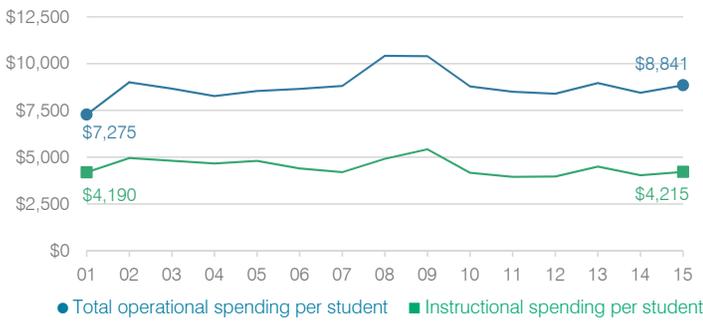
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, ranging from a high of 50.2 to a low of 46.5 percent. Overall, as a percentage of total spending, plant operations and student support decreased substantially, while administration and transportation increased substantially. Food service increased slightly.

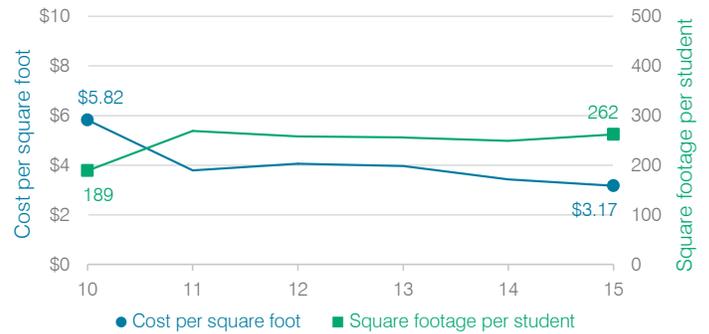
Administrative cost per student



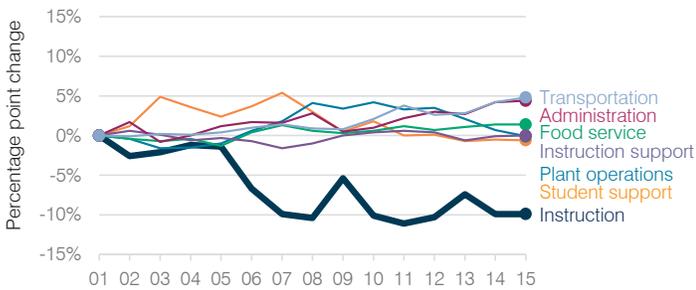
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



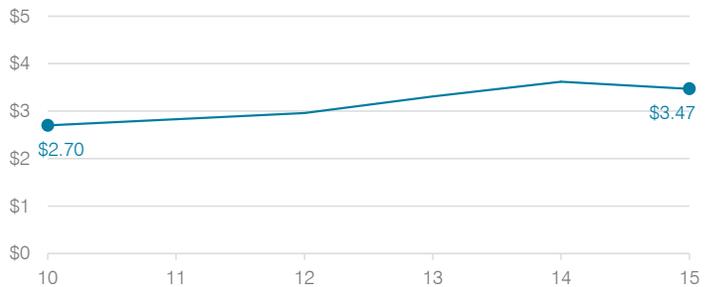
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tonto Basin Elementary School District

Gila County

Efficiency peer groups 11 and T-11, Achievement peer group 21

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

54

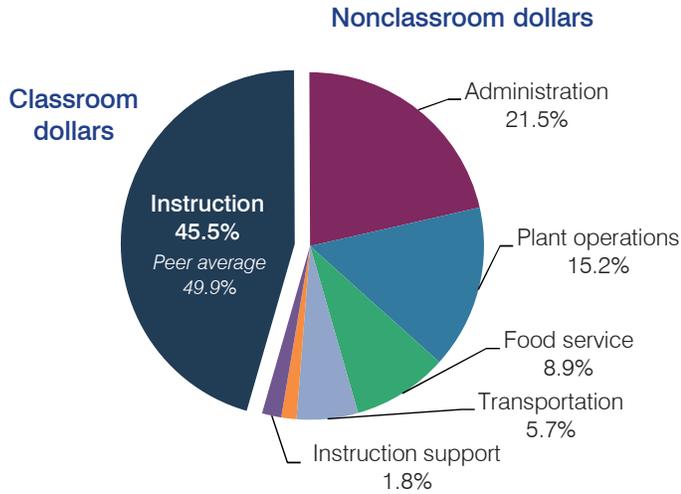
Number of schools:

1

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,744	\$3,013	\$780
	Students per administrative position	16	29	67
Plant operations	Cost per square foot	\$10.73	\$6.80	\$6.09
	Square footage per student	313	370	153
Food service	Cost per meal equivalent	\$5.26	\$5.66	\$2.79
	Cost per mile	\$1.63	\$1.55	\$3.66
Transportation	Cost per rider	\$1,334	\$1,620	\$1,071

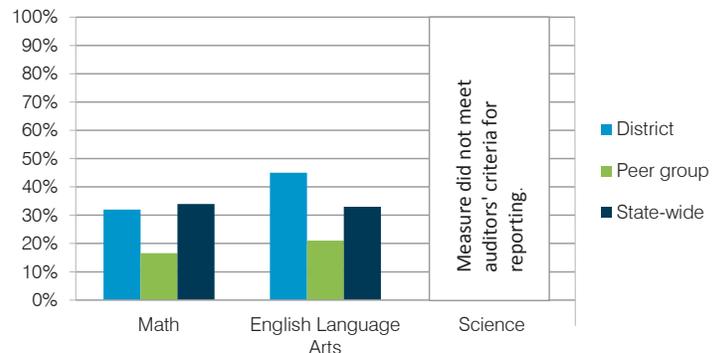
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 10,101	\$ 10,034	\$ 8,258	\$ 4,105
Administration	4,242	4,744	3,013	780
Plant operations	2,149	3,358	2,390	930
Food service	1,816	1,957	967	417
Transportation	1,129	1,260	1,127	371
Student support	86	318	664	613
Instruction support	381	394	572	442
Total operational	\$ 19,904	\$ 22,065	\$ 16,991	\$ 7,658
Land and buildings	\$ 786	\$ 1,805	\$ 961	\$ 641
Equipment	1,203	894	582	383
Interest	0	5	40	225
Other	53	47	90	150
Total nonoperational	\$ 2,042	\$ 2,751	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 21,946	\$ 24,816	\$ 18,664	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	47%	46%	23%
Students per teacher	9.0	12.3	18.6
Average teacher salary	\$53,143	\$45,617	\$46,008
Average years of teacher experience	17.3	11.2	11.0
Percentage of teachers in first 3 years	0%	22%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,443	\$ 4,264	\$ 2,858	\$ 1,299
State	7,717	6,859	4,521	3,517
Local	13,164	13,539	13,591	4,248
Total revenues per pupil	\$24,324	\$24,662	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 11,217	\$ 9,614	\$ 9,139	\$ 5,303
Grants	3,506	4,562	3,089	1,167
Donations and tax credits	357	353	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	6,010	7,409	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Tonto Basin ESD—page 2

Classroom dollar percentage

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

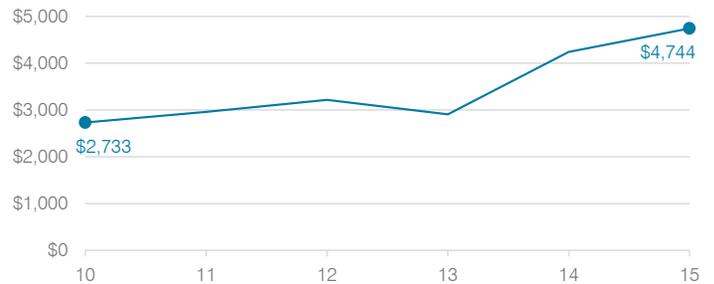
OPERATIONAL TRENDS

Fiscal years as indicated

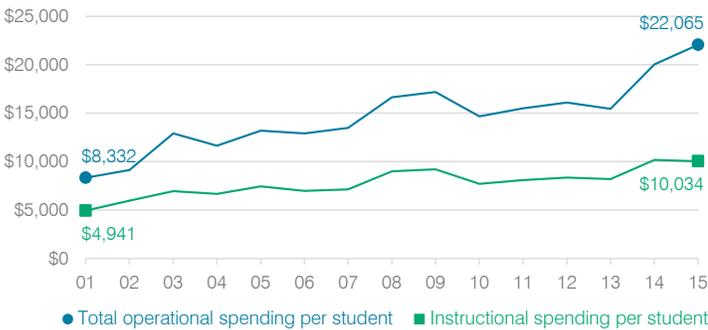
5-year spending trend (2010 through 2015)

Student enrollment decreased by 20 percent, which contributed to the 50 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.5 to 45.5 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

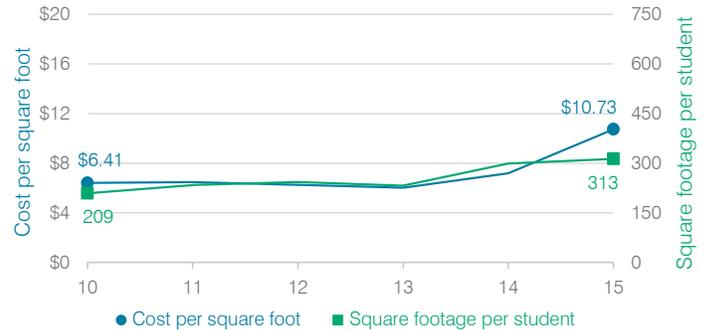
Administrative cost per student



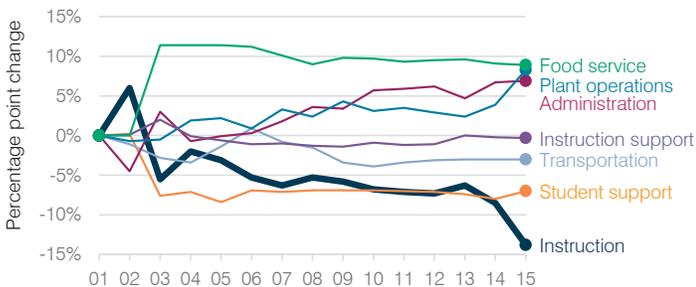
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



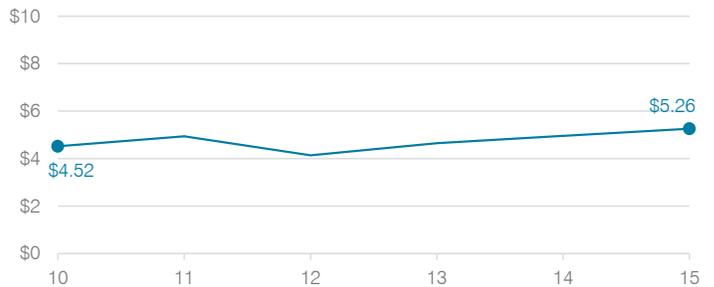
Plant cost per square foot and square footage per student



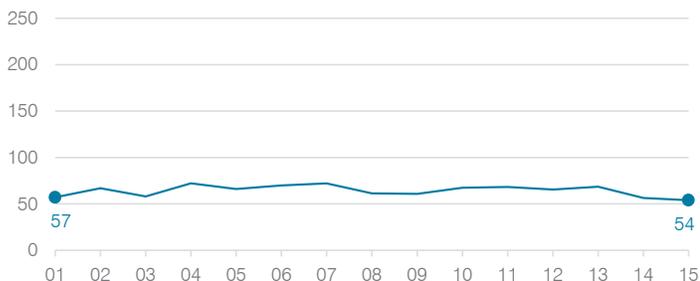
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Topock Elementary School District

Mohave County

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

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

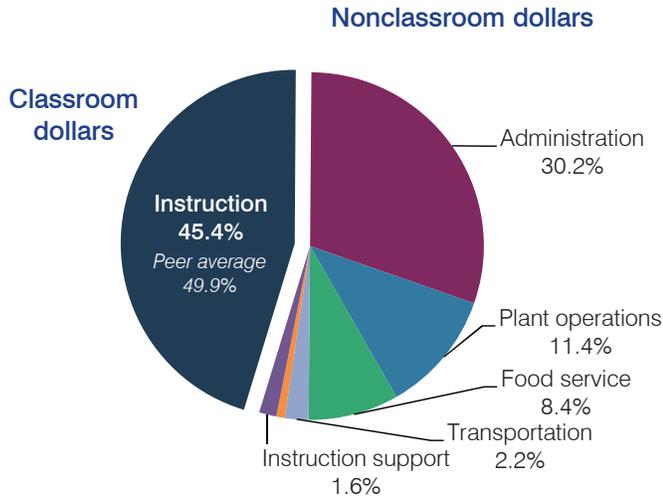
104

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	\$3,301	\$3,013	\$780
	Students per administrative position	35	29	67
Plant operations	Cost per square foot	\$4.93	\$6.80	\$6.09
	Square footage per student	253	370	153
Food service	Cost per meal equivalent	\$3.84	\$5.66	\$2.79
Transportation	Cost per mile	\$3.30	\$1.55	\$3.66
	Cost per rider	\$232	\$1,620	\$1,071

Per pupil spending

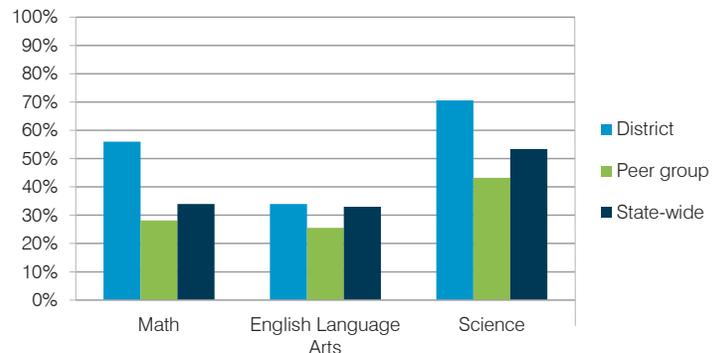
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,727	\$ 4,966	\$ 8,258	\$ 4,105
Administration	2,593	3,301	3,013	780
Plant operations	1,081	1,246	2,390	930
Food service	773	920	967	417
Transportation	239	235	1,127	371
Student support	135	86	664	613
Instruction support	190	178	572	442
Total operational	\$ 10,738	\$ 10,932	\$ 16,991	\$ 7,658
Land and buildings	\$ 91	\$ 313	\$ 961	\$ 641
Equipment	425	425	582	383
Interest	2	0	40	225
Other	36	1,024	90	150
Total nonoperational	\$ 554	\$ 1,762	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 11,292	\$ 12,694	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	30%	31%	23%
Students per teacher	14.8	12.9	18.6
Average teacher salary	\$43,323	\$43,855	\$46,008
Average years of teacher experience	10.6	12.6	11.0
Percentage of teachers in first 3 years	14%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **High**

Measure: 2013 through 2015

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 (max. 4%), trend	0.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,751	\$ 1,995	\$ 2,858	\$ 1,299
State	3,943	2,890	4,521	3,517
Local	6,712	9,786	13,591	4,248
Total revenues per pupil	\$12,406	\$14,671	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,714	\$ 6,571	\$ 9,139	\$ 5,303
Grants	3,399	2,828	3,089	1,167
Donations and tax credits	161	141	159	78
Select revenues from less common sources				
			Number of peers receiving	
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	0	483	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Topock ESD—page 2

Classroom dollar percentage

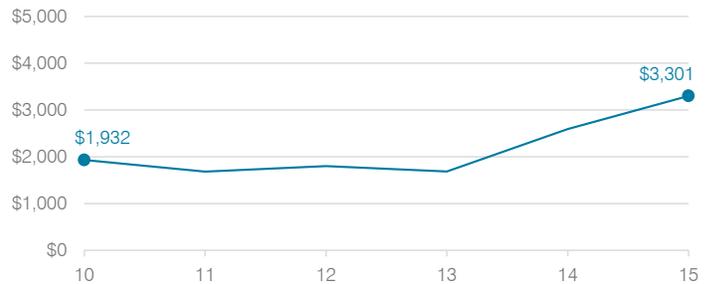
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	62.3	60.7	58.8	59.1	54.5	56.4	56.2	52.4	58.3	51.0	55.6	58.7	54.9	53.3	45.4

OPERATIONAL TRENDS Fiscal years as indicated

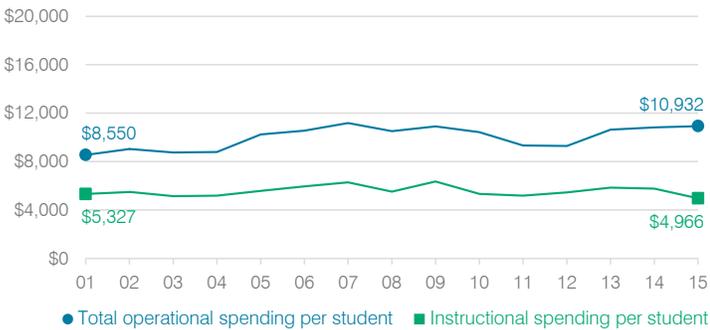
5-year spending trend (2010 through 2015)

Student enrollment decreased by 27 percent, which contributed to the 5 percent increase in total operational spending per pupil, adjusted for inflation. Spending in the classroom varied year to year, decreasing overall from 51 to 45.4 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



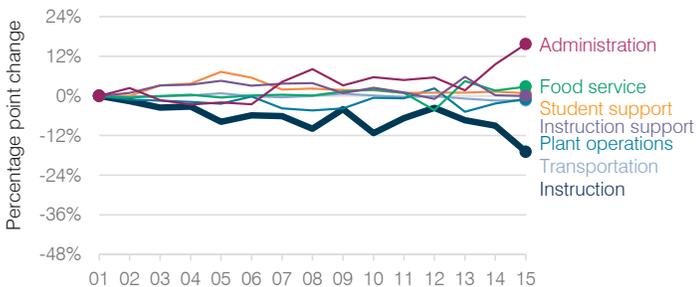
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



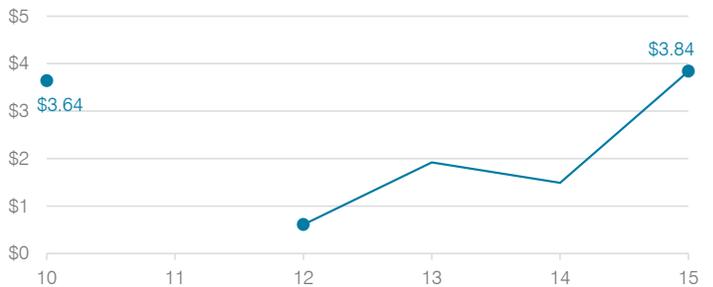
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tuba City Unified School District

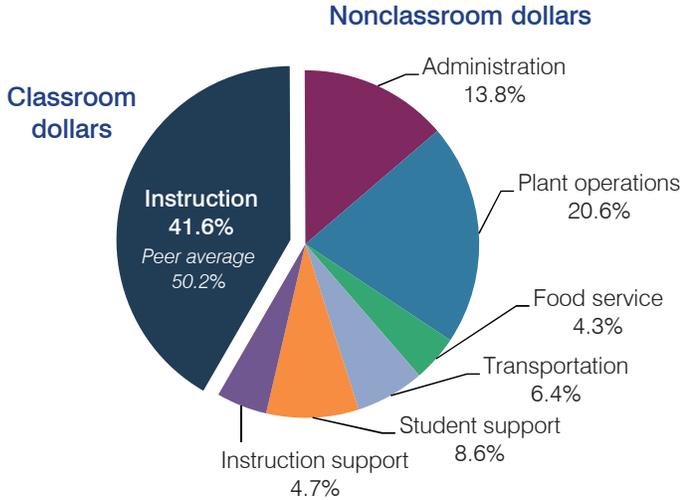
Coconino County
 Efficiency peer groups 5 and T-9, Achievement peer group 6
 Legislative district(s): 7

District size, location: Medium, Town
 Students attending: 1,579
 Number of schools: 7

OPERATIONAL EFFICIENCY

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,100	\$1,075	\$780
	Students per administrative position	35	58	67
Plant operations	Cost per square foot	\$7.75	\$4.90	\$6.09
	Square footage per student	405	258	153
Food service	Cost per meal equivalent	\$2.96	\$3.39	\$2.79
Transportation	Cost per mile	\$2.83	\$2.13	\$3.66
	Cost per rider	\$1,066	\$958	\$1,071

Very low Low Comparable High Very high

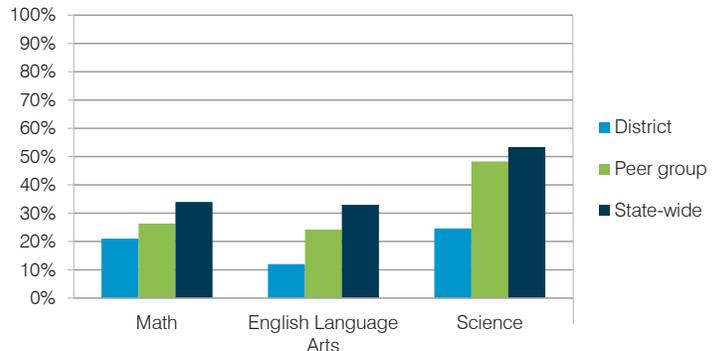
Per pupil spending

Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 6,368	\$ 6,329	\$ 4,428	\$ 4,105
Administration	1,857	2,100	1,075	780
Plant operations	2,936	3,141	1,203	930
Food service	709	660	428	417
Transportation	965	967	498	371
Student support	1,347	1,302	623	613
Instruction support	841	711	353	442
Total operational	\$ 15,023	\$ 15,210	\$ 8,608	\$ 7,658
Land and buildings	\$ 650	\$ 332	\$ 504	\$ 641
Equipment	450	704	492	383
Interest	13	11	248	225
Other	52	17	57	150
Total nonoperational	\$ 1,165	\$ 1,064	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 16,188	\$ 16,274	\$ 9,909	\$ 9,057

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2014)	68%	80%	76%
Poverty rate (2014)	32%	31%	23%
Students per teacher	13.9	15.8	18.6
Average teacher salary	\$48,613	\$42,614	\$46,008
Average years of teacher experience	NR	12.4	11.0
Percentage of teachers in first 3 years	NR	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 8,766	\$ 9,397	\$ 3,790	\$ 1,299
State	4,831	4,515	3,700	3,517
Local	2,084	2,076	4,105	4,248
Total revenues per pupil	\$15,681	\$15,988	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,354	\$ 5,817	\$ 5,693	\$ 5,303
Grants	2,987	2,620	1,675	1,167
Donations and tax credits	5	10	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	5,920	6,893	15 of 29	
Voter-approved levy increases	0	3	19 of 29	

Tuba City USD—page 2

Classroom dollar percentage

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

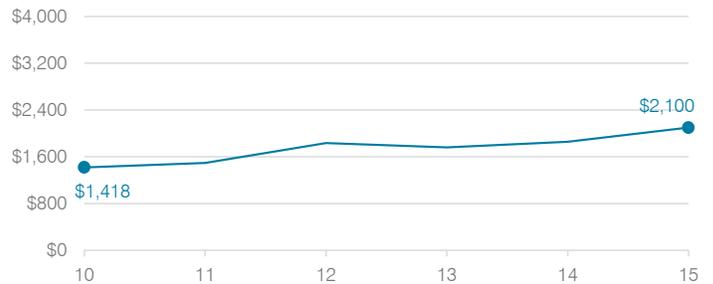
OPERATIONAL TRENDS

Fiscal years as indicated

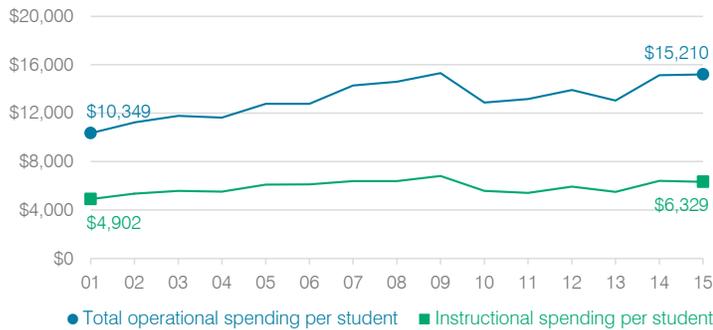
5-year spending trend (2010 through 2015)

Student enrollment decreased by 14 percent, which contributed to the 18 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 43.3 to 41.6 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and administration increased.

Administrative cost per student



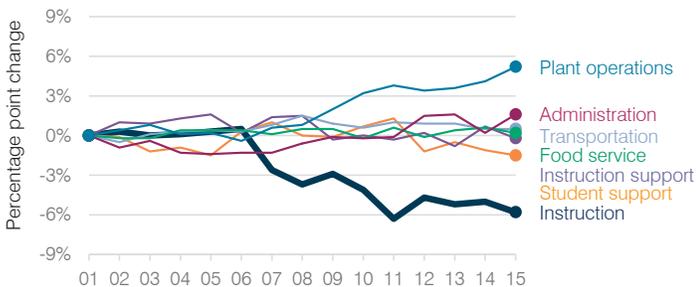
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



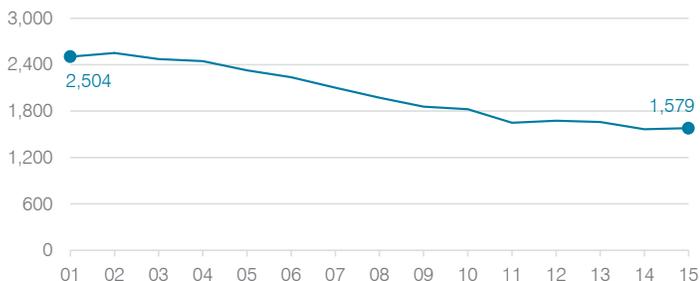
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



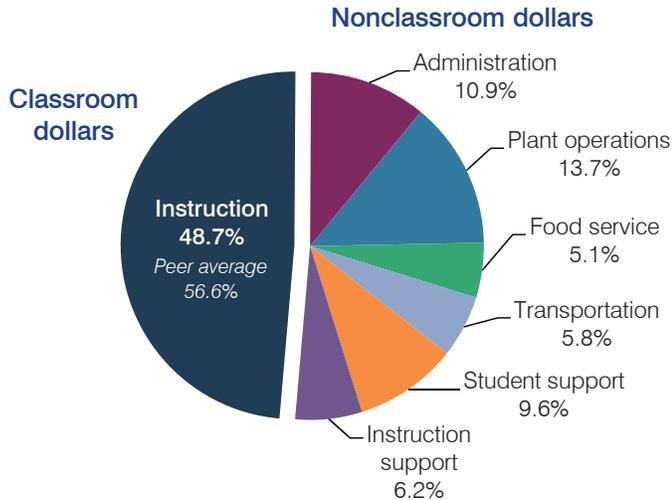
Tucson Unified School District

Pima County
 Efficiency peer groups 1 and T-5, Achievement peer group 3
 Legislative district(s): 2, 3, 4, 9, and 10

District size, location: Very large, City
 Students attending: 45,970
 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	\$897	\$641	\$780
	Students per administrative position	59	81	67
Plant operations	Cost per square foot	\$6.44	\$5.93	\$6.09
	Square footage per student	174	144	153
Food service	Cost per meal equivalent	\$3.03	\$2.75	\$2.79
Transportation	Cost per mile	\$4.62	\$3.48	\$3.66
	Cost per rider	\$1,946	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

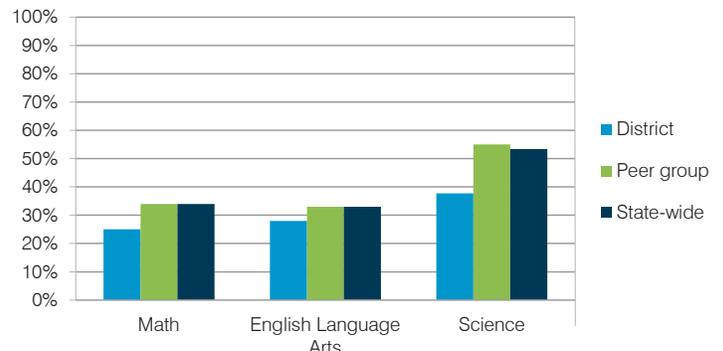
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,934	\$ 4,005	\$ 4,107	\$ 4,105
Administration	855	897	641	780
Plant operations	1,063	1,124	853	930
Food service	397	417	333	417
Transportation	482	482	343	371
Student support	806	791	618	613
Instruction support	543	512	367	442
Total operational	\$ 8,080	\$ 8,228	\$ 7,262	\$ 7,658
Land and buildings	\$ 326	\$ 588	\$ 551	\$ 641
Equipment	417	413	316	383
Interest	250	254	266	225
Other	70	117	184	150
Total nonoperational	\$ 1,063	\$ 1,372	\$ 1,317	\$ 1,399
Total per pupil spending	\$ 9,143	\$ 9,600	\$ 8,579	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	80%	81%	76%
Poverty rate (2014)	28%	22%	23%
Students per teacher	18.7	18.8	18.6
Average teacher salary	\$44,926	\$44,582	\$46,008
Average years of teacher experience	12.4	11.7	11.0
Percentage of teachers in first 3 years	16%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	3.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,703	\$ 1,241	\$ 839	\$ 1,299
State	3,280	3,607	3,183	3,517
Local	4,793	4,621	4,941	4,248
Total revenues per pupil	\$ 9,776	\$ 9,469	\$ 8,963	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,615	\$ 5,286	\$ 5,221	\$ 5,303
Grants	1,703	1,213	854	1,167
Donations and tax credits	75	74	83	78
Select revenues from less common sources				
Desegregation	\$ 1,361	\$ 1,301	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	14	16	2 of 10	
Voter-approved levy increases	903	479	10 of 10	

Tucson USD—page 2

Classroom dollar percentage

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

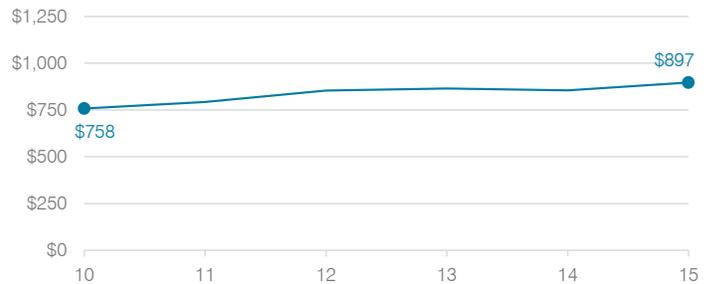
OPERATIONAL TRENDS

Fiscal years as indicated

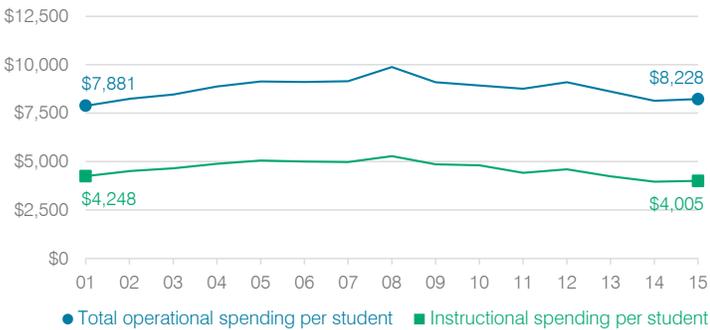
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.9 to 48.7 percent. As a percentage of total operational spending, food service increased substantially, administration increased, and plant operations increased slightly. Other nonclassroom areas remained stable.

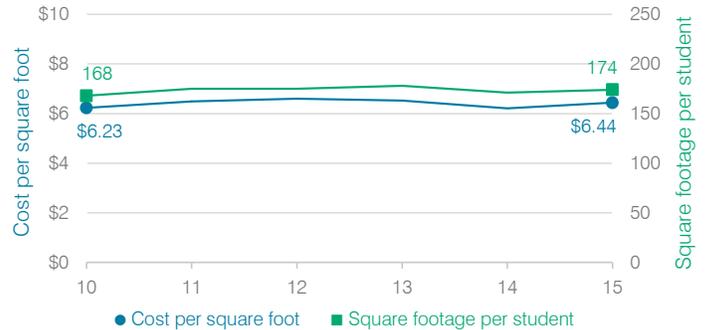
Administrative cost per student



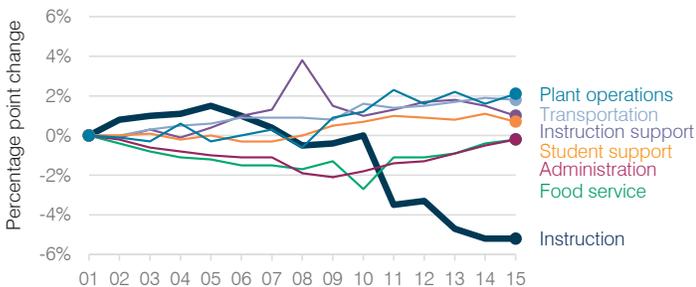
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



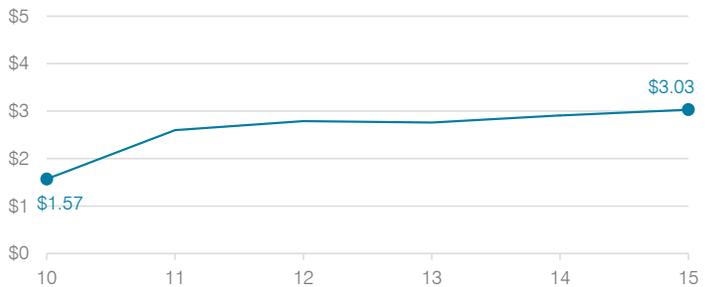
Plant cost per square foot and square footage per student



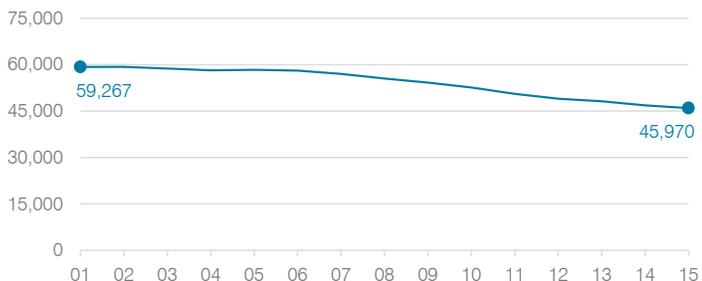
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



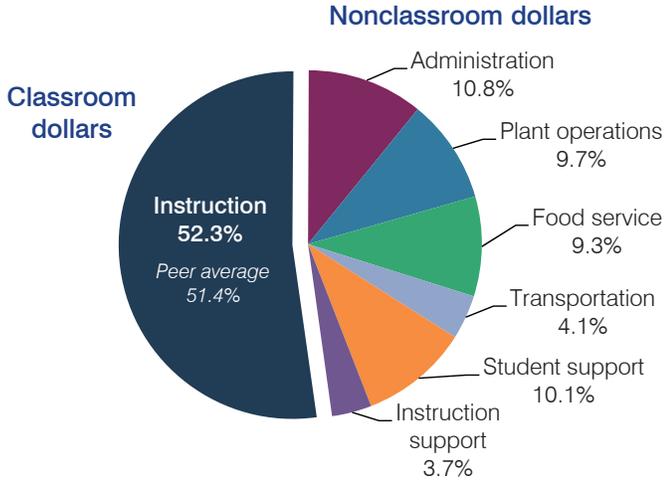
Union Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-1, Achievement peer group 13
 Legislative district(s): 19

District size, location: Medium, City
 Students attending: 1,893
 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	\$716	\$918	\$780
	Students per administrative position	110	70	67
Plant operations	Cost per square foot	\$6.04	\$6.18	\$6.09
	Square footage per student	107	140	153
Food service	Cost per meal equivalent	\$2.26	\$2.61	\$2.79
Transportation	Cost per mile	\$6.49	\$6.37	\$3.66
	Cost per rider	\$1,176	\$837	\$1,071

Very low Low Comparable High Very high

Per pupil spending

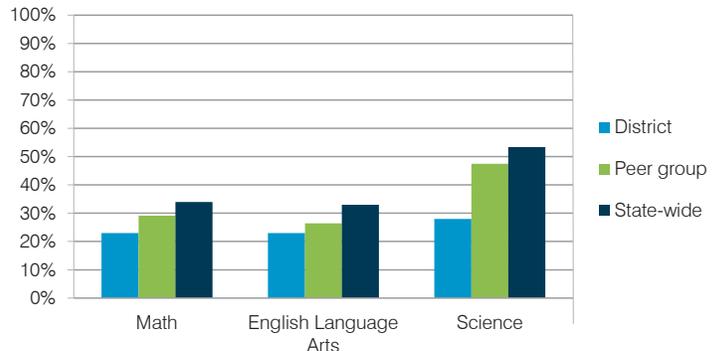
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,281	\$ 3,481	\$ 3,933	\$ 4,105
Administration	693	716	918	780
Plant operations	604	646	851	930
Food service	621	619	592	417
Transportation	244	270	295	371
Student support	559	670	564	613
Instruction support	243	250	484	442
Total operational	\$ 6,245	\$ 6,652	\$ 7,637	\$ 7,658
Land and buildings	\$ 123	\$ 476	\$ 1,094	\$ 641
Equipment	198	228	412	383
Interest	35	30	239	225
Other	114	25	136	150
Total nonoperational	\$ 470	\$ 759	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 6,715	\$ 7,411	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	25%	25%	23%
Students per teacher	22.3	19.6	18.6
Average teacher salary	\$41,514	\$41,292	\$46,008
Average years of teacher experience	7.6	7.7	11.0
Percentage of teachers in first 3 years	23%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,228	\$ 1,321	\$ 1,698	\$ 1,299
State	4,076	4,173	3,607	3,517
Local	1,467	1,664	4,048	4,248
Total revenues per pupil	\$ 6,771	\$ 7,158	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,058	\$ 4,875	\$ 4,908	\$ 5,303
Grants	1,330	1,387	1,782	1,167
Donations and tax credits	13	25	46	78
Select revenues from less common sources				
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	598	595	19 of 19	

Union ESD—page 2

Classroom dollar percentage

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

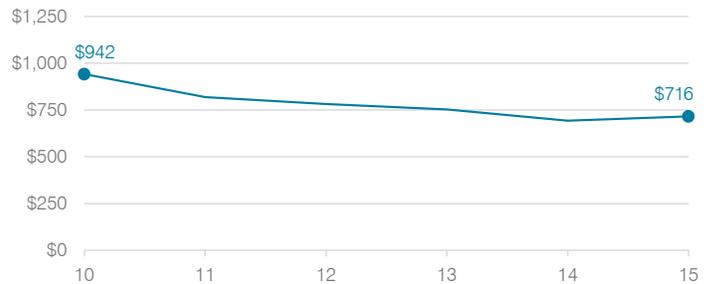
OPERATIONAL TRENDS

Fiscal years as indicated

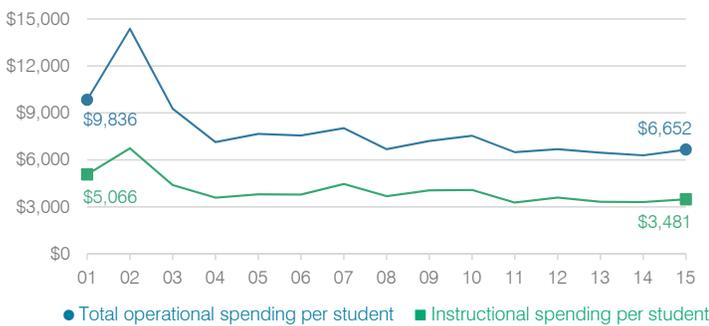
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54 to 52.3 percent. Overall, as a percentage of total operational spending, student support increased substantially, food service and instruction support increased, and transportation increased slightly. Administration decreased substantially.

Administrative cost per student



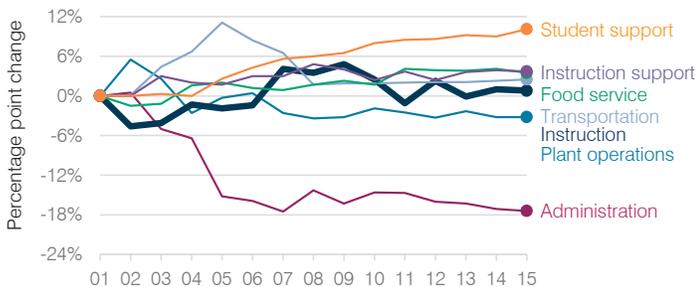
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



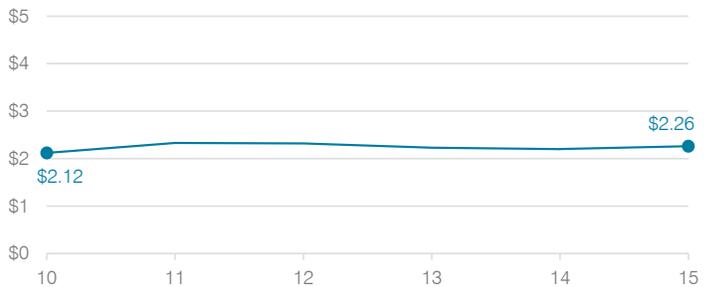
Plant cost per square foot and square footage per student



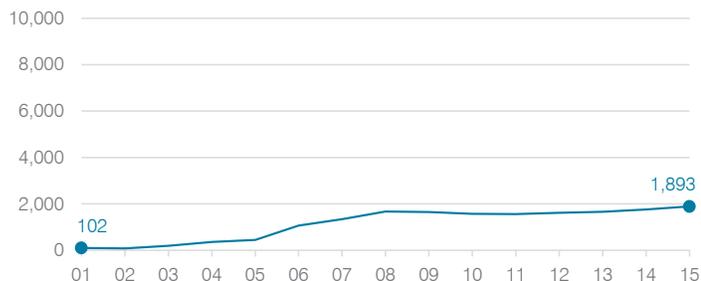
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



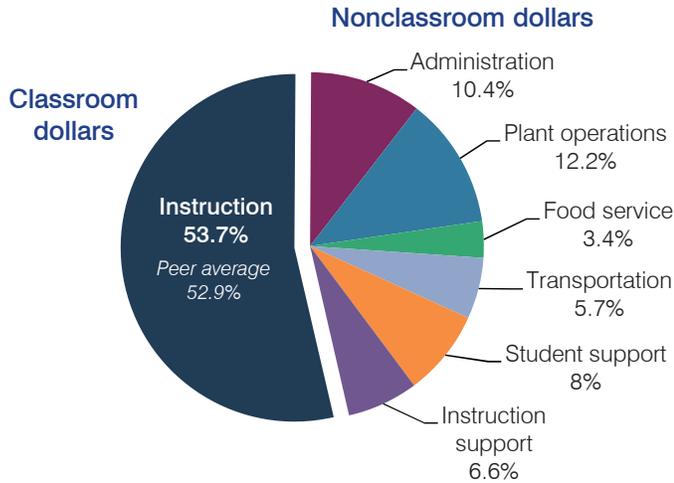
Vail Unified School District

Pima County
 Efficiency peer groups 2 and T-5, Achievement peer group 1
 Legislative district(s): 2, 10, and 14

District size, location: Large, City
 Students attending: 11,782
 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	\$725	\$702	\$780
	Students per administrative position	53	67	67
Plant operations	Cost per square foot	\$7.52	\$6.25	\$6.09
	Square footage per student	113	148	153
Food service	Cost per meal equivalent	\$2.77	\$2.83	\$2.79
Transportation	Cost per mile	\$2.65	\$3.48	\$3.66
	Cost per rider	\$932	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

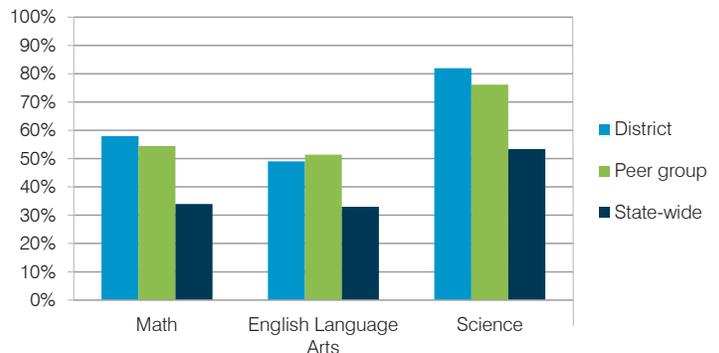
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,788	\$ 3,735	\$ 3,787	\$ 4,105
Administration	711	725	702	780
Plant operations	832	846	913	930
Food service	269	238	348	417
Transportation	415	396	359	371
Student support	508	554	567	613
Instruction support	476	458	483	442
Total operational	\$ 6,999	\$ 6,952	\$ 7,159	\$ 7,658
Land and buildings	\$ 642	\$ 282	\$ 649	\$ 641
Equipment	228	273	416	383
Interest	205	203	246	225
Other	365	348	164	150
Total nonoperational	\$ 1,440	\$ 1,106	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 8,439	\$ 8,058	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	86%	91%	76%
Poverty rate (2014)	7%	8%	23%
Students per teacher	18.7	17.8	18.6
Average teacher salary	\$36,881	\$41,684	\$46,008
Average years of teacher experience	8.1	11.5	11.0
Percentage of teachers in first 3 years	26%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.3%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 430	\$ 387	\$ 934	\$ 1,299
State	4,562	4,305	3,277	3,517
Local	3,687	3,770	4,556	4,248
Total revenues per pupil	\$ 8,679	\$ 8,462	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,689	\$ 5,472	\$ 5,214	\$ 5,303
Grants	385	363	984	1,167
Donations and tax credits	77	111	98	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	3 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	46	22	2 of 10	
Voter-approved levy increases	852	861	10 of 10	

Vail USD—page 2

Classroom dollar percentage

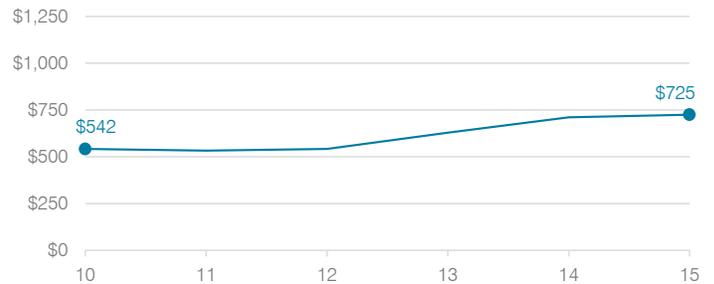
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	57.4	55.8	58.6	59.0	58.5	60.2	59.3	59.9	59.9	59.7	57.6	55.8	56.0	54.1	53.7

OPERATIONAL TRENDS Fiscal years as indicated

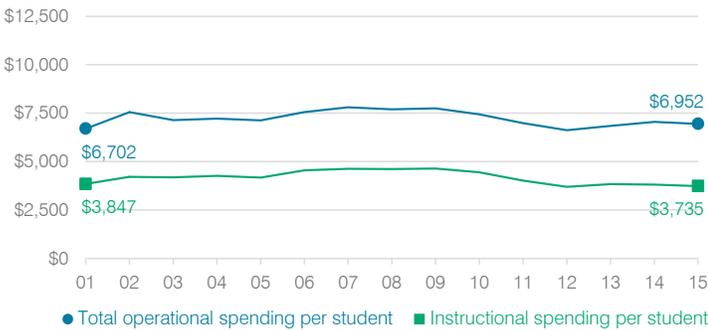
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom decreased overall from 59.7 to 53.7 percent. As a percentage of total operational spending, instruction support and administration increased substantially and student support increased. Other nonclassroom areas remained fairly stable.

Administrative cost per student



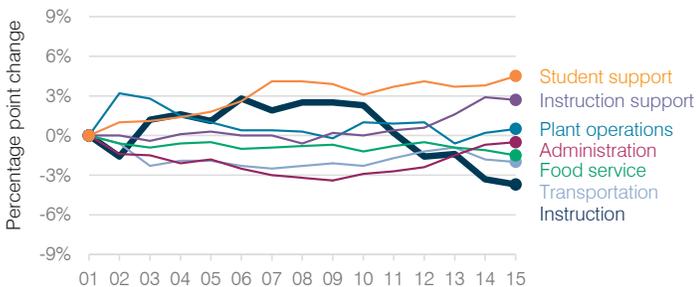
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



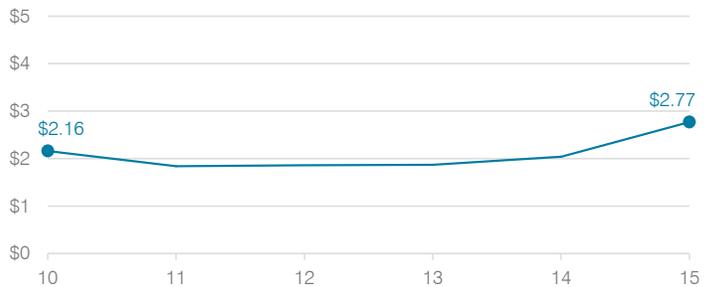
Plant cost per square foot and square footage per student



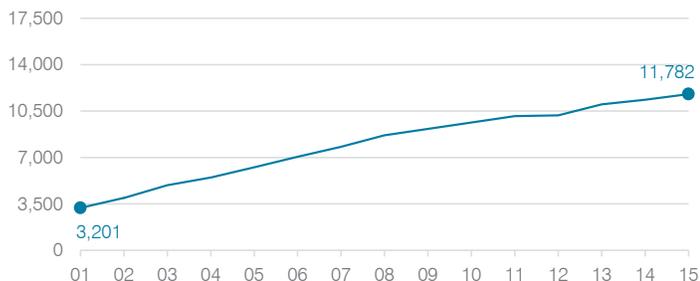
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Valentine Elementary School District

Mohave County

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

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

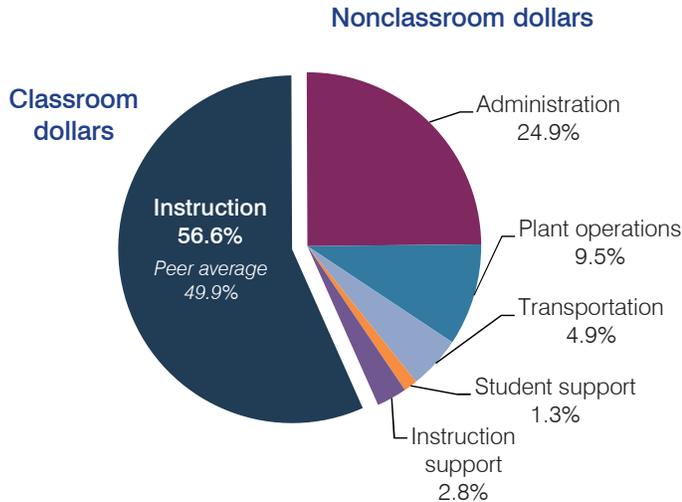
67

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	\$2,391	\$3,013	\$780
	Students per administrative position	33	29	67
Plant operations	Cost per square foot	\$4.55	\$6.80	\$6.09
	Square footage per student	201	370	153
Food service	Cost per meal equivalent	N/A	\$5.66	\$2.79
Transportation	Cost per mile	\$1.35	\$1.55	\$3.66
	Cost per rider	\$677	\$1,620	\$1,071

Per pupil spending

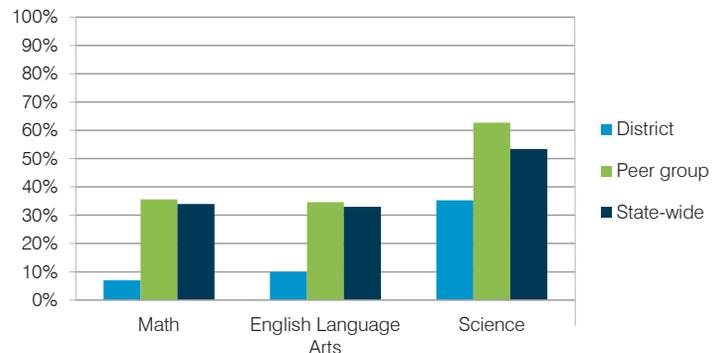
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,971	\$ 5,432	\$ 8,258	\$ 4,105
Administration	2,381	2,391	3,013	780
Plant operations	1,110	913	2,390	930
Food service	0	0	967	417
Transportation	453	471	1,127	371
Student support	79	128	664	613
Instruction support	247	269	572	442
Total operational	\$ 10,241	\$ 9,604	\$ 16,991	\$ 7,658
Land and buildings	\$ 213	\$ 3,308	\$ 961	\$ 641
Equipment	506	731	582	383
Interest	20	26	40	225
Other	0	0	90	150
Total nonoperational	\$ 739	\$ 4,065	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 10,980	\$ 13,669	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	26%	25%	23%
Students per teacher	13.4	12.5	18.6
Average teacher salary	\$43,544	\$46,197	\$46,008
Average years of teacher experience	9.2	11.8	11.0
Percentage of teachers in first 3 years	20%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,738	\$ 3,936	\$ 2,858	\$ 1,299
State	4,282	8,753	4,521	3,517
Local	2,360	2,751	13,591	4,248
Total revenues per pupil	\$10,380	\$15,440	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,339	\$ 6,181	\$ 9,139	\$ 5,303
Grants	73	4,173	3,089	1,167
Donations and tax credits	0	0	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	1,236	1,176	41 of 53	
Federal impact aid	3,665	3,357	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Valentine ESD—page 2

Classroom dollar percentage

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

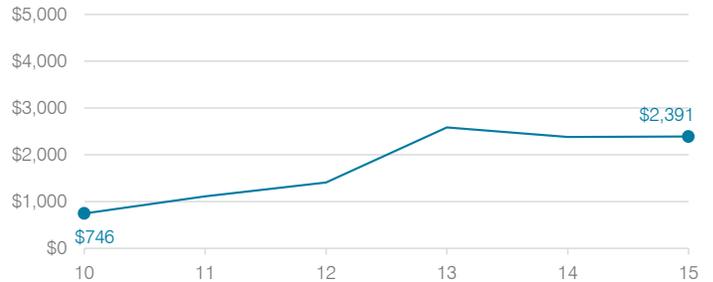
OPERATIONAL TRENDS

Fiscal years as indicated

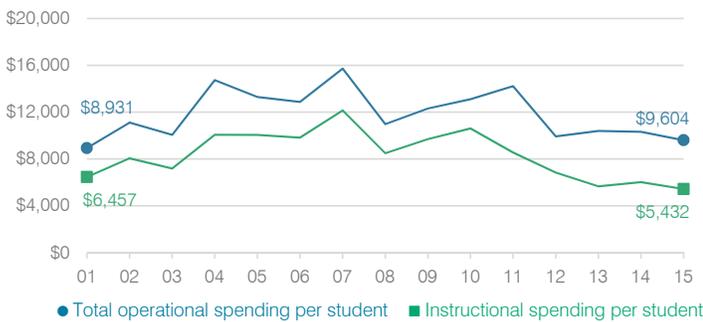
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 27 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 81 to 56.6 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration, plant operations, and instruction support increased substantially.

Administrative cost per student



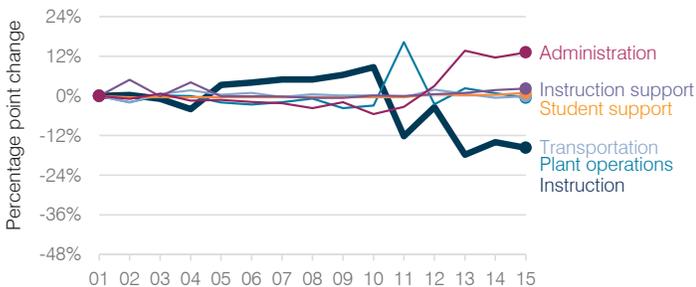
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



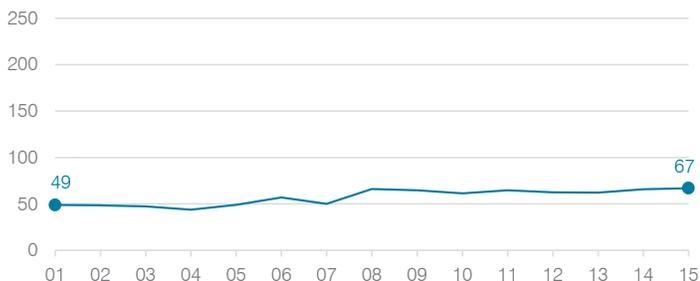
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2010 through 2015.

Students attending



Transportation costs per mile and per rider



Valley Union High School District

Cochise County

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

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

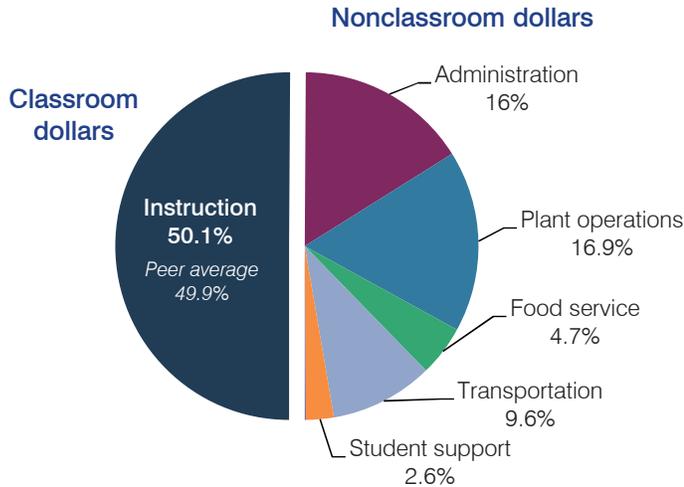
114

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,608	\$3,013	\$780
	Students per administrative position	27	29	67
Plant operations	Cost per square foot	\$5.23	\$6.80	\$6.09
	Square footage per student	525	370	153
Food service	Cost per meal equivalent	\$7.03	\$5.66	\$2.79
Transportation	Cost per mile	\$2.22	\$1.55	\$3.66
	Cost per rider	\$2,756	\$1,620	\$1,071

Per pupil spending

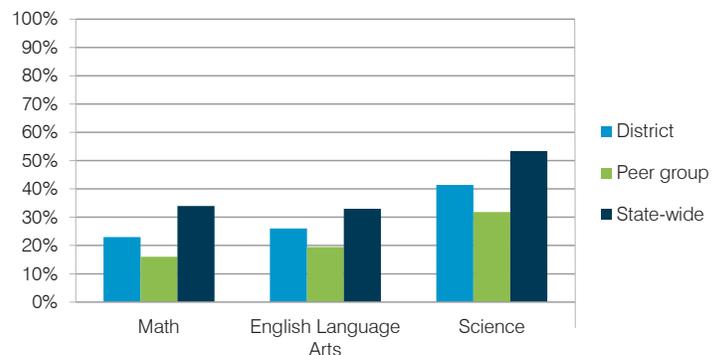
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,438	\$ 8,152	\$ 8,258	\$ 4,105
Administration	2,689	2,608	3,013	780
Plant operations	2,482	2,747	2,390	930
Food service	679	767	967	417
Transportation	1,649	1,573	1,127	371
Student support	296	420	664	613
Instruction support	18	17	572	442
Total operational	\$ 15,251	\$ 16,284	\$ 16,991	\$ 7,658
Land and buildings	\$ 1,542	\$ 661	\$ 961	\$ 641
Equipment	255	671	582	383
Interest	79	141	40	225
Other	9	7	90	150
Total nonoperational	\$ 1,885	\$ 1,480	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 17,136	\$ 17,764	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2014)	93%	79%	76%
Poverty rate (2014)	25%	28%	23%
Students per teacher	7.8	12.1	18.6
Average teacher salary	\$35,637	\$40,520	\$46,008
Average years of teacher experience	9.0	11.2	11.0
Percentage of teachers in first 3 years	21%	25%	20%

Students who met state standards



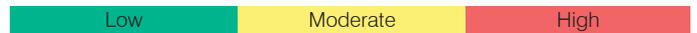
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 992	\$ 1,019	\$ 2,858	\$ 1,299
State	1,950	3,173	4,521	3,517
Local	13,337	13,953	13,591	4,248
Total revenues per pupil	\$16,279	\$18,145	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,410	\$ 7,856	\$ 9,139	\$ 5,303
Grants	1,347	1,784	3,089	1,167
Donations and tax credits	252	308	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	2,955	3,117	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	714	775	7 of 53	

Valley UHSD—page 2

Classroom dollar percentage

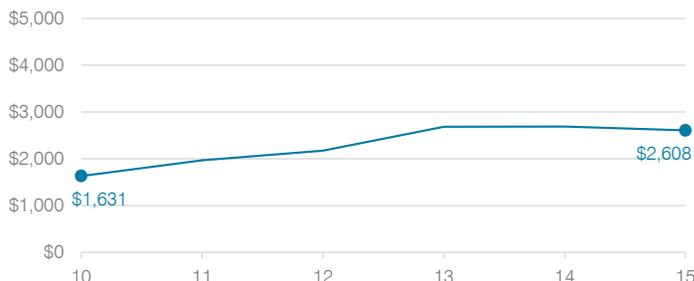
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	53.2	54.5	57.2	53.1	55.4	56.3	49.9	50.3	47.2	51.5	46.0	46.0	46.4	48.8	50.1

OPERATIONAL TRENDS Fiscal years as indicated

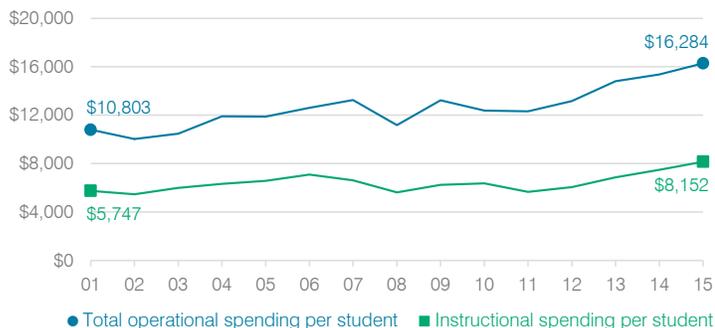
5-year spending trend (2010 through 2015)

Student enrollment decreased by 29 percent, which contributed to the 32 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.5 to 50.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



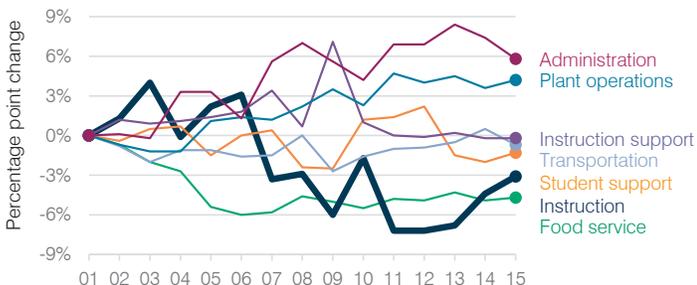
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



Changes in operational spending percentages



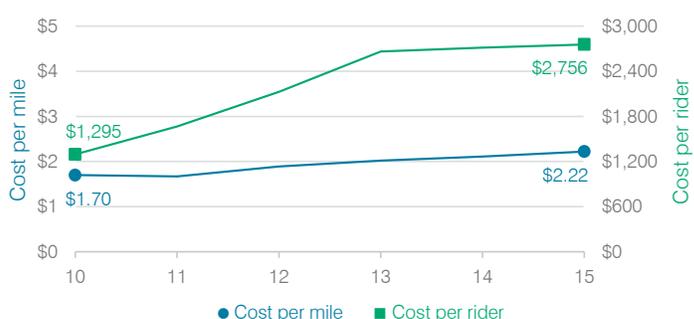
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Vernon Elementary School District

Apache County

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

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

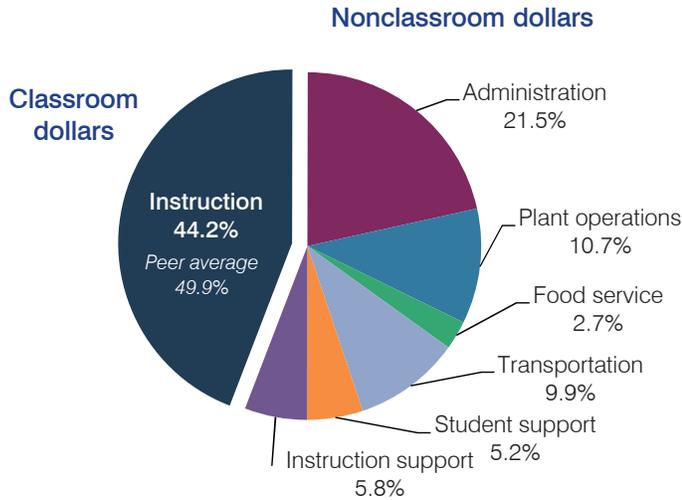
106

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,377	\$3,013	\$780
	Students per administrative position	23	29	67
Plant operations	Cost per square foot	\$7.55	\$6.80	\$6.09
	Square footage per student	222	370	153
Food service	Cost per meal equivalent	\$2.65	\$5.66	\$2.79
Transportation	Cost per mile	\$1.26	\$1.55	\$3.66
	Cost per rider	\$1,242	\$1,620	\$1,071

Per pupil spending

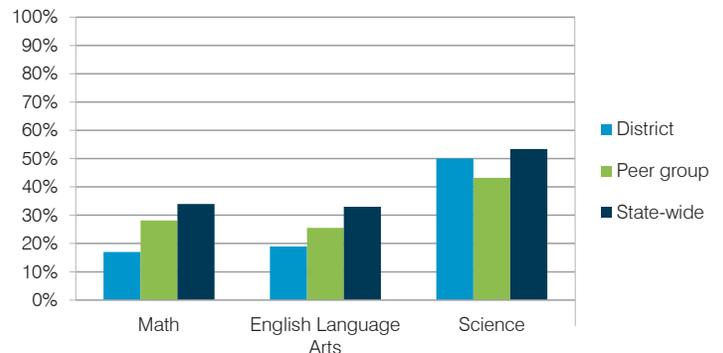
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,241	\$ 6,934	\$ 8,258	\$ 4,105
Administration	3,807	3,377	3,013	780
Plant operations	1,886	1,675	2,390	930
Food service	545	427	967	417
Transportation	1,967	1,547	1,127	371
Student support	957	818	664	613
Instruction support	869	912	572	442
Total operational	\$ 17,272	\$ 15,690	\$ 16,991	\$ 7,658
Land and buildings	\$ 54	\$ 720	\$ 961	\$ 641
Equipment	1,888	691	582	383
Interest	0	0	40	225
Other	46	33	90	150
Total nonoperational	\$ 1,988	\$ 1,444	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 19,260	\$ 17,134	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	32%	31%	23%
Students per teacher	9.9	12.9	18.6
Average teacher salary	\$44,074	\$43,855	\$46,008
Average years of teacher experience	8.8	12.6	11.0
Percentage of teachers in first 3 years	18%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	< \$1,000, isolated
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	0.8%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 3,523	\$ 4,156	\$ 2,858	\$ 1,299
State	9,240	6,447	4,521	3,517
Local	5,057	4,095	13,591	4,248
Total revenues per pupil	\$17,820	\$14,698	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 13,099	\$ 9,780	\$ 9,139	\$ 5,303
Grants	3,679	4,688	3,089	1,167
Donations and tax credits	127	113	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	564	472	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Vernon ESD—page 2

Classroom dollar percentage

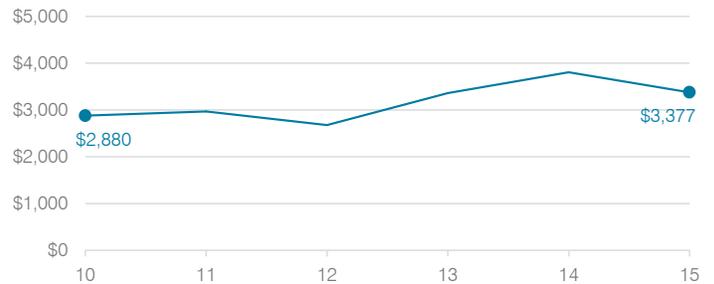
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	45.6	41.5	46.5	46.0	51.6	43.3	39.8	38.3	44.0	45.2	43.6	45.9	48.4	41.9	44.2

OPERATIONAL TRENDS Fiscal years as indicated

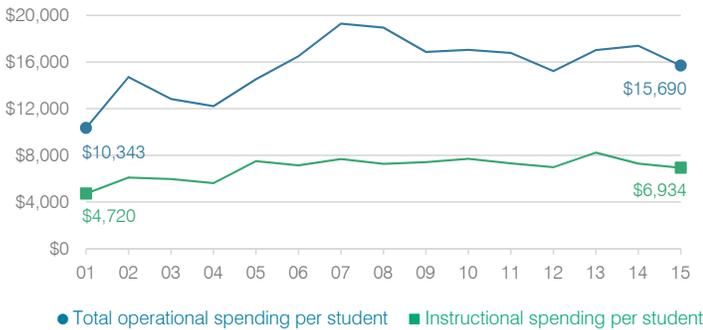
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom decreased from 45.2 to 44.2 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and instruction support increased substantially and food service increased.

Administrative cost per student



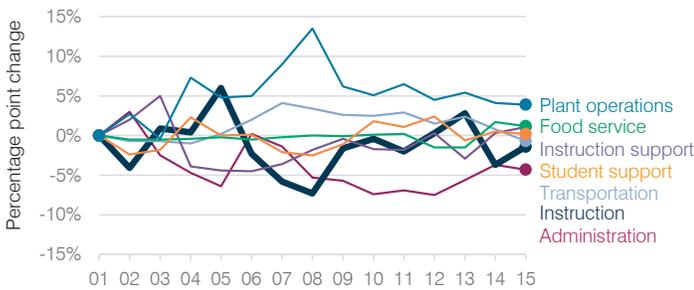
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



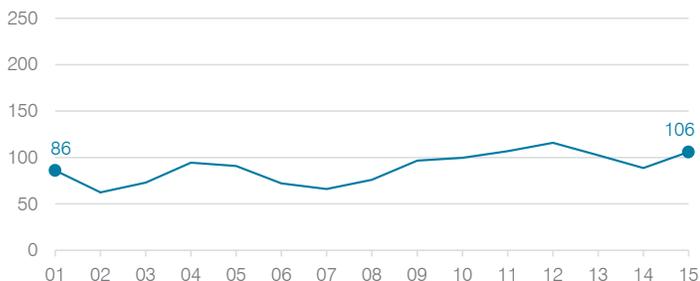
Changes in operational spending percentages



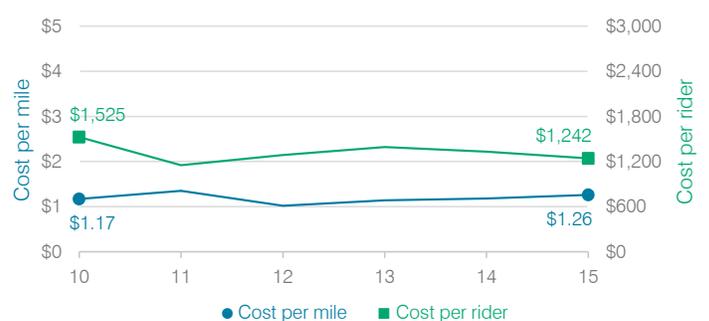
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Washington Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 14

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

District size, location:

Very large, City

Students attending:

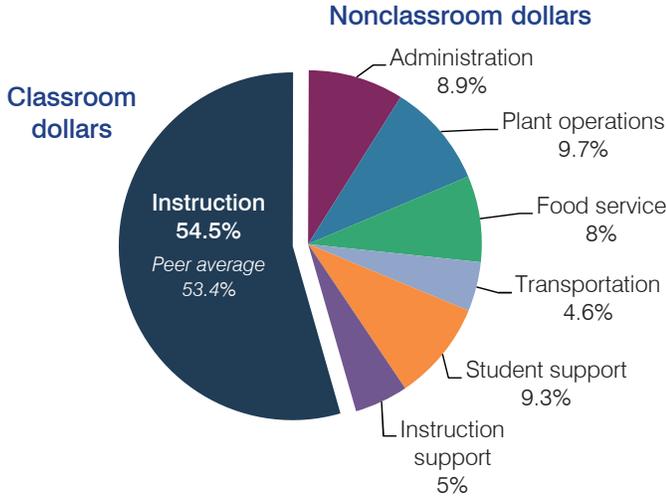
21,900

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	\$718	\$709	\$780
	Students per administrative position	79	78	67
Plant operations	Cost per square foot	\$5.79	\$5.82	\$6.09
	Square footage per student	134	128	153
Food service	Cost per meal equivalent	\$2.49	\$2.62	\$2.79
Transportation	Cost per mile	\$4.27	\$3.90	\$3.66
	Cost per rider	\$1,229	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

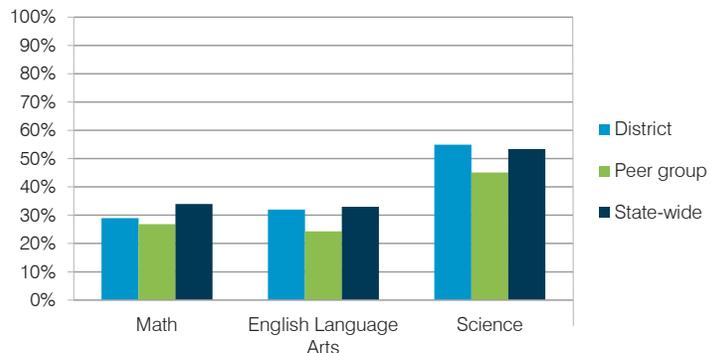
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,288	\$ 4,368	\$ 3,943	\$ 4,105
Administration	695	718	709	780
Plant operations	836	775	738	930
Food service	628	639	539	417
Transportation	349	370	301	371
Student support	700	746	564	613
Instruction support	401	400	470	442
Total operational	\$ 7,897	\$ 8,016	\$ 7,264	\$ 7,658
Land and buildings	\$ 328	\$ 226	\$ 643	\$ 641
Equipment	132	170	432	383
Interest	184	169	179	225
Other	142	147	188	150
Total nonoperational	\$ 786	\$ 712	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 8,683	\$ 8,728	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	33%	36%	23%
Students per teacher	15.7	17.5	18.6
Average teacher salary	\$39,547	\$42,232	\$46,008
Average years of teacher experience	10.7	9.1	11.0
Percentage of teachers in first 3 years	23%	30%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,584	\$ 1,682	\$ 1,468	\$ 1,299
State	4,140	4,252	3,973	3,517
Local	3,414	3,409	3,380	4,248
Total revenues per pupil	\$ 9,138	\$ 9,343	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,222	\$ 5,137	\$ 4,915	\$ 5,303
Grants	1,647	1,688	1,502	1,167
Donations and tax credits	33	36	42	78
Select revenues from less common sources				
Desegregation	\$ 291	\$ 290	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	0	0	2 of 10	
Voter-approved levy increases	1,445	1,451	10 of 10	

Washington ESD—page 2

Classroom dollar percentage

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

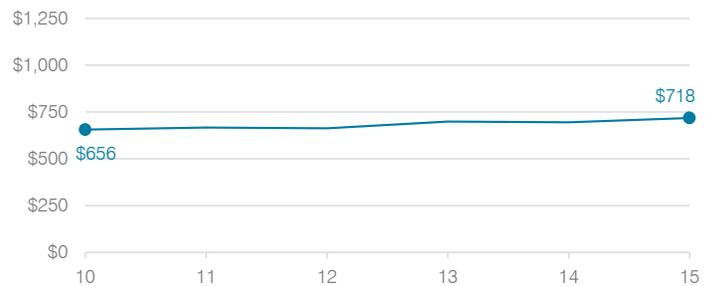
OPERATIONAL TRENDS

Fiscal years as indicated

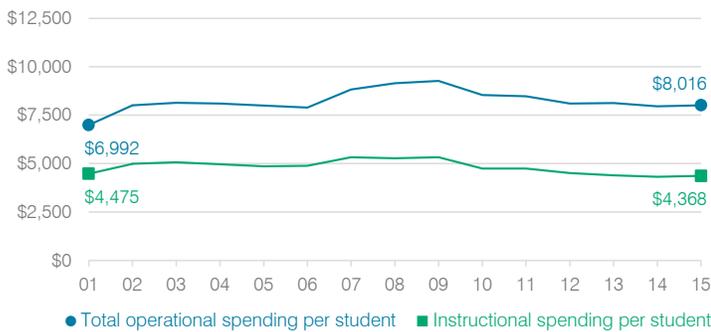
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased overall from 55.5 to 54.5 percent. As a percentage of total operational spending, student support increased and food service increased slightly, while plant operations and instruction support decreased slightly. Administration and transportation remained stable.

Administrative cost per student



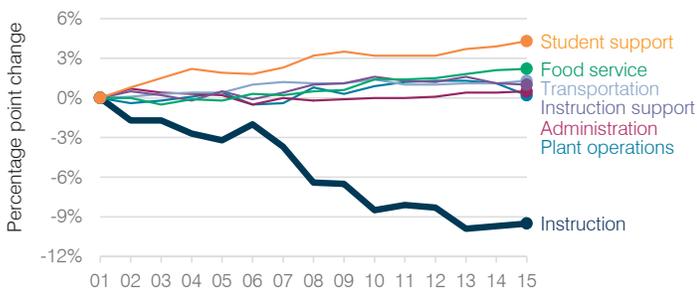
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



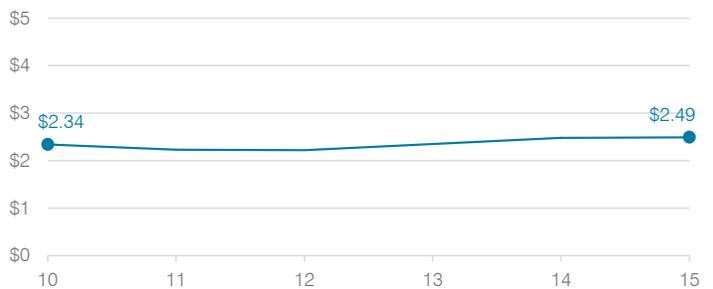
Plant cost per square foot and square footage per student



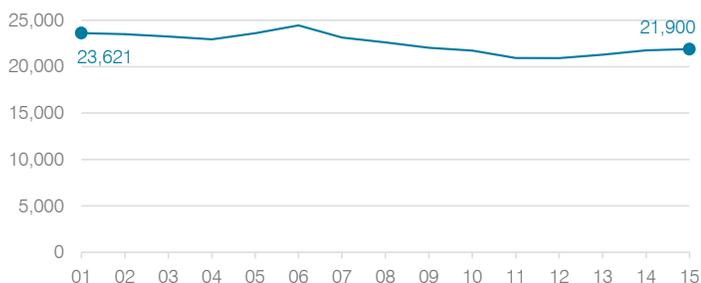
Changes in operational spending percentages



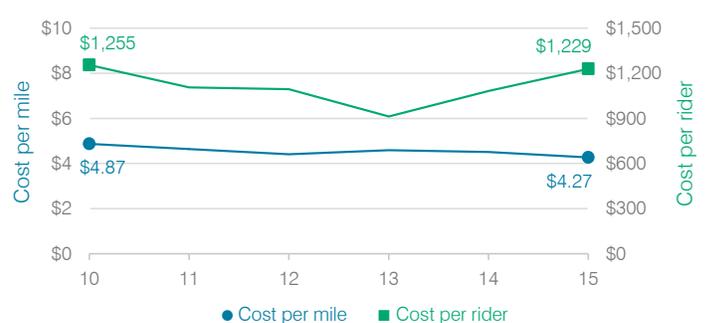
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Wellton Elementary School District

Yuma County

Efficiency peer groups 10 and T-8, Achievement peer group 19

Legislative district(s): 13

District size, location:

Small, Rural

Students attending:

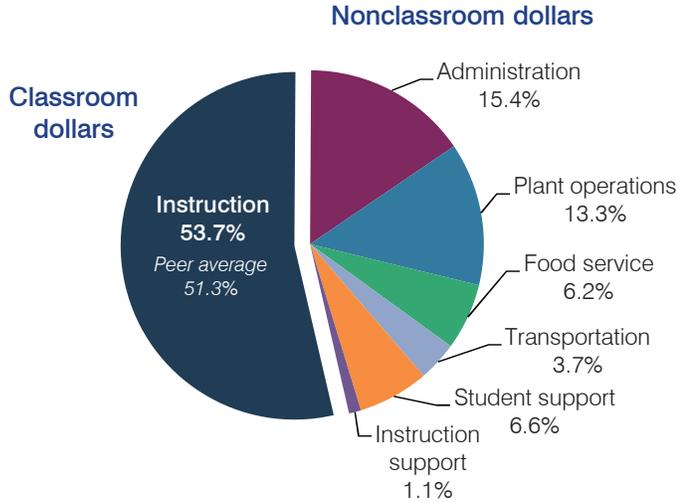
233

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	\$1,457	\$1,214	\$780
	Students per administrative position	58	57	67
Plant operations	Cost per square foot	\$4.84	\$6.49	\$6.09
	Square footage per student	261	181	153
Food service	Cost per meal equivalent	\$3.06	\$3.15	\$2.79
Transportation	Cost per mile	\$1.38	\$2.54	\$3.66
	Cost per rider	\$525	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

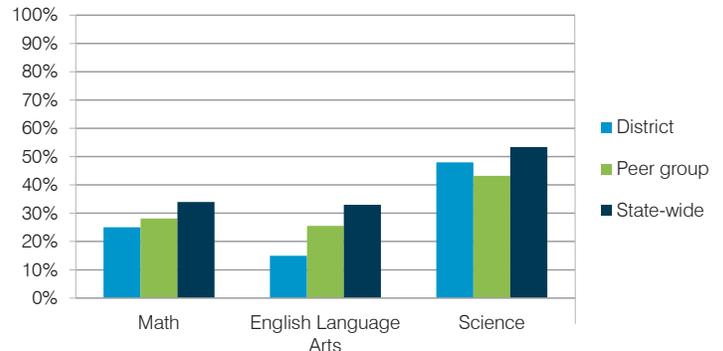
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,479	\$ 5,079	\$ 4,673	\$ 4,105
Administration	1,406	1,457	1,214	780
Plant operations	1,095	1,262	1,094	930
Food service	574	590	571	417
Transportation	331	345	541	371
Student support	583	622	489	613
Instruction support	42	108	283	442
Total operational	\$ 9,510	\$ 9,463	\$ 8,865	\$ 7,658
Land and buildings	\$ 89	\$ 146	\$ 778	\$ 641
Equipment	350	561	319	383
Interest	9	6	211	225
Other	8	0	53	150
Total nonoperational	\$ 456	\$ 713	\$ 1,361	\$ 1,399
Total per pupil spending	\$ 9,966	\$ 10,176	\$ 10,226	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	29%	31%	23%
Students per teacher	16.6	12.9	18.6
Average teacher salary	\$50,876	\$43,855	\$46,008
Average years of teacher experience	14.9	12.6	11.0
Percentage of teachers in first 3 years	17%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	2.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,703	\$ 2,992	\$ 3,069	\$ 1,299
State	5,472	4,925	3,876	3,517
Local	2,947	2,497	4,375	4,248
Total revenues per pupil	\$10,122	\$10,414	\$11,320	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,451	\$ 6,904	\$ 6,395	\$ 5,303
Grants	1,744	2,992	2,153	1,167
Donations and tax credits	15	36	205	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 13	
Small school adjustment	0	0	1 of 13	
Federal impact aid	0	0	4 of 13	
Voter-approved levy increases	8	0	8 of 13	

Wellton ESD—page 2

Classroom dollar percentage

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

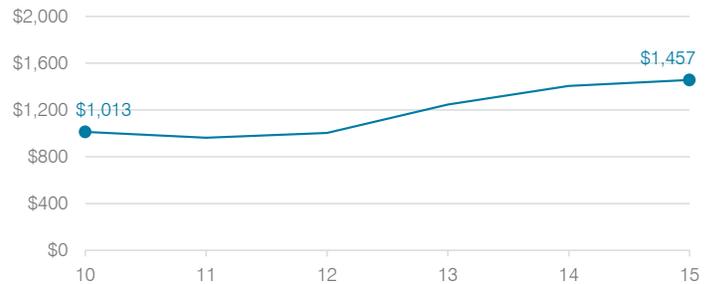
OPERATIONAL TRENDS

Fiscal years as indicated

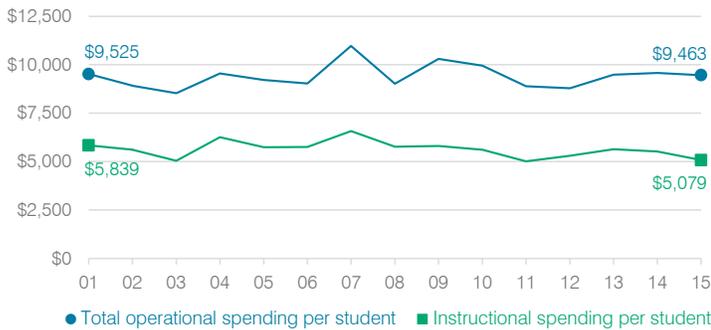
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.5 to 53.7 percent. Overall, as a percentage of total operational spending, administration and plant operations increased substantially and transportation increased, while student support and instruction support decreased substantially.

Administrative cost per student



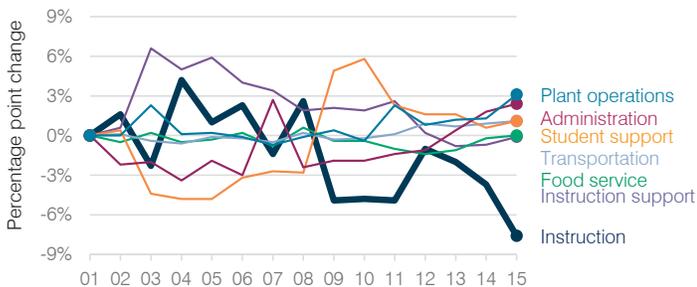
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



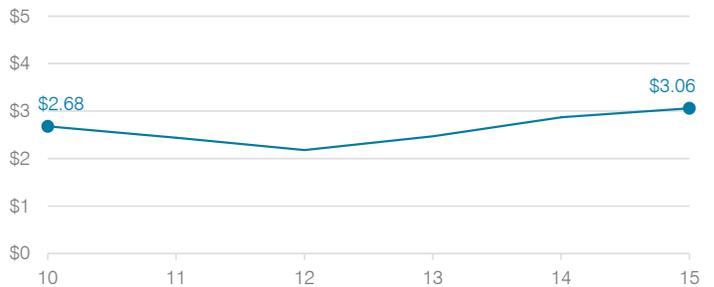
Plant cost per square foot and square footage per student



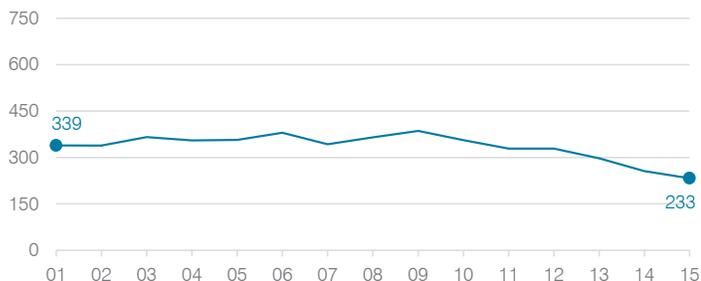
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Wenden Elementary School District

La Paz County

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

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

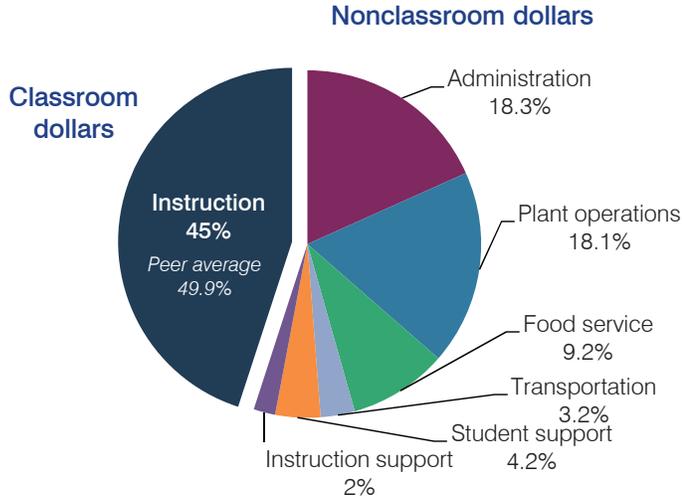
91

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,922	\$3,013	\$780
	Students per administrative position	30	29	67
Plant operations	Cost per square foot	\$10.25	\$6.80	\$6.09
	Square footage per student	282	370	153
Food service	Cost per meal equivalent	\$5.07	\$5.66	\$2.79
Transportation	Cost per mile	\$2.14	\$1.55	\$3.66
	Cost per rider	\$1,871	\$1,620	\$1,071

Per pupil spending

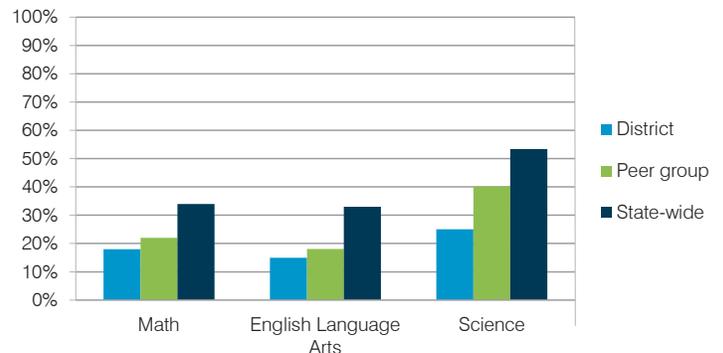
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,282	\$ 7,210	\$ 8,258	\$ 4,105
Administration	2,811	2,922	3,013	780
Plant operations	2,462	2,895	2,390	930
Food service	1,519	1,472	967	417
Transportation	582	516	1,127	371
Student support	576	673	664	613
Instruction support	294	318	572	442
Total operational	\$ 15,526	\$ 16,006	\$ 16,991	\$ 7,658
Land and buildings	\$ 298	\$ 267	\$ 961	\$ 641
Equipment	712	1,484	582	383
Interest	0	12	40	225
Other	0	149	90	150
Total nonoperational	\$ 1,010	\$ 1,912	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 16,536	\$ 17,918	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	40%	39%	23%
Students per teacher	10.1	14.2	18.6
Average teacher salary	\$43,717	\$43,639	\$46,008
Average years of teacher experience	13.9	10.7	11.0
Percentage of teachers in first 3 years	12%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage (max. 4%), trend	Frozen taxes, unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,871	\$ 2,120	\$ 2,858	\$ 1,299
State	2,932	4,613	4,521	3,517
Local	9,582	10,434	13,591	4,248
Total revenues per pupil	\$15,385	\$17,167	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,772	\$ 7,197	\$ 9,139	\$ 5,303
Grants	3,130	2,559	3,089	1,167
Donations and tax credits	28	23	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	7,632	5,774	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Wenden ESD—page 2

Classroom dollar percentage

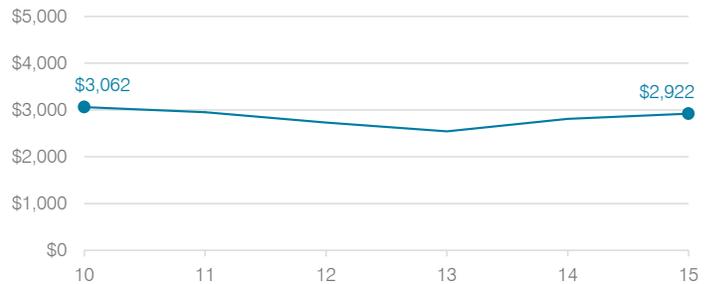
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	50.0	50.8	50.0	47.2	47.4	46.9	48.9	45.8	49.3	46.1	48.5	45.6	47.1	46.9	45.0

OPERATIONAL TRENDS Fiscal years as indicated

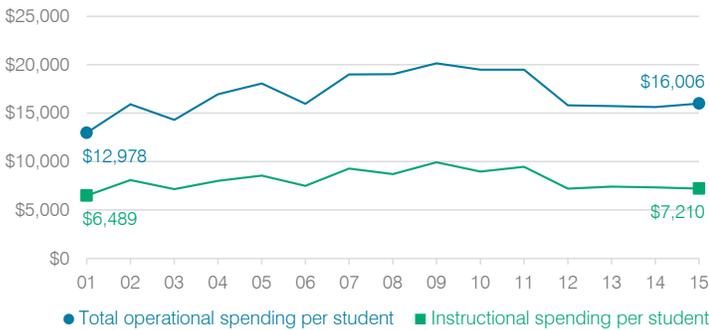
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 18 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.1 to 45 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations increased substantially and administration and transportation increased.

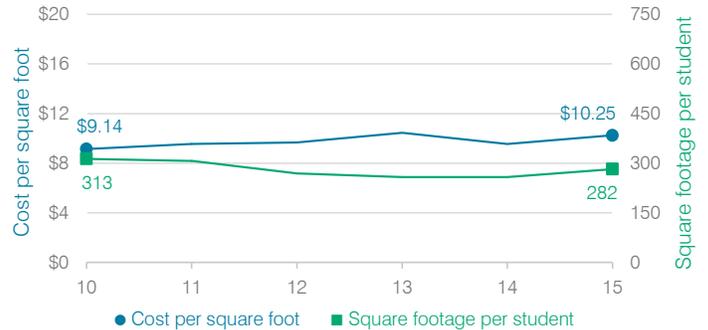
Administrative cost per student



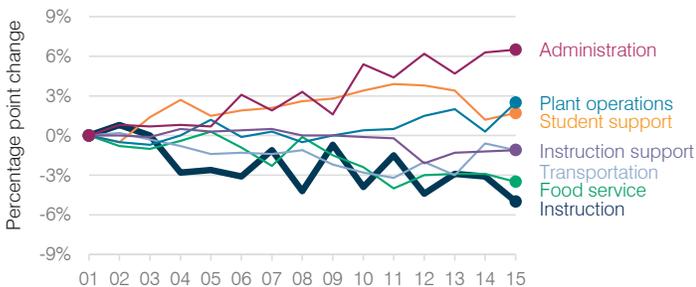
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



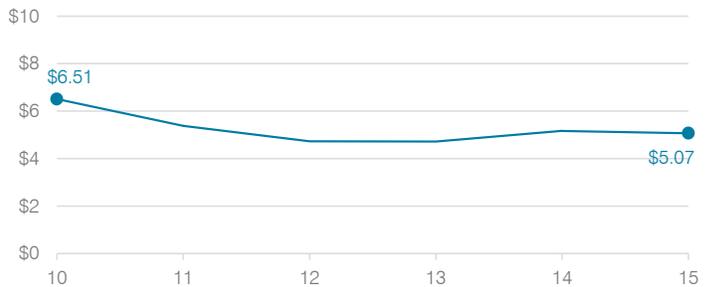
Plant cost per square foot and square footage per student



Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



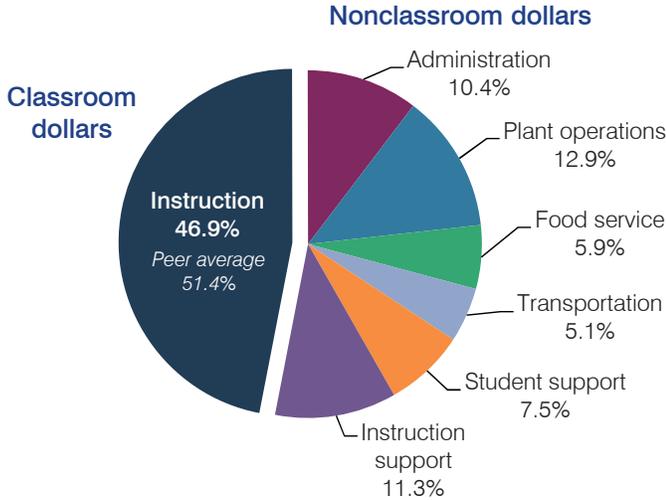
Whiteriver Unified School District

Navajo County
 Efficiency peer groups 4 and T-7, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium-large, Town
 Students attending: 2,159
 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	\$1,060	\$798	\$780
	Students per administrative position	70	65	67
Plant operations	Cost per square foot	\$4.52	\$5.52	\$6.09
	Square footage per student	290	191	153
Food service	Cost per meal equivalent	\$2.54	\$2.80	\$2.79
Transportation	Cost per mile	\$3.48	\$3.34	\$3.66
	Cost per rider	\$776	\$768	\$1,071

Very low Low Comparable High Very high

Per pupil spending

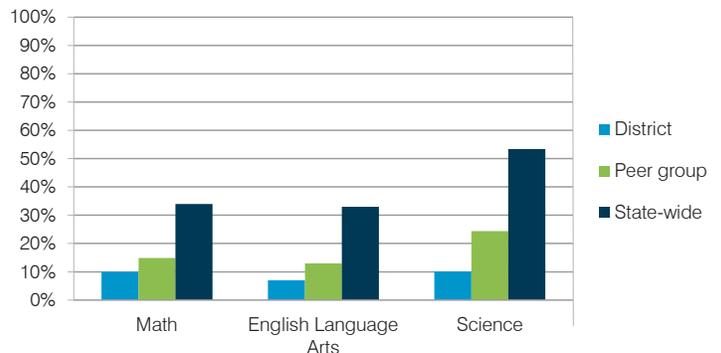
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,999	\$ 4,760	\$ 3,941	\$ 4,105
Administration	1,100	1,060	798	780
Plant operations	1,233	1,311	1,045	930
Food service	567	600	419	417
Transportation	468	519	411	371
Student support	1,093	765	597	613
Instruction support	1,384	1,142	479	442
Total operational	\$ 10,844	\$ 10,157	\$ 7,690	\$ 7,658
Land and buildings	\$ 3,169	\$ 3,626	\$ 382	\$ 641
Equipment	251	190	281	383
Interest	213	177	200	225
Other	208	197	59	150
Total nonoperational	\$ 3,841	\$ 4,190	\$ 922	\$ 1,399
Total per pupil spending	\$ 14,685	\$ 14,347	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	92%	94%
Graduation rate (2014)	67%	72%	76%
Poverty rate (2014)	38%	41%	23%
Students per teacher	15.9	15.8	18.6
Average teacher salary	\$47,822	\$45,502	\$46,008
Average years of teacher experience	13.0	12.7	11.0
Percentage of teachers in first 3 years	18%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 8,860	\$ 10,582	\$ 2,889	\$ 1,299
State	5,236	5,314	3,860	3,517
Local	814	832	2,930	4,248
Total revenues per pupil	\$14,910	\$16,728	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,392	\$ 5,193	\$ 5,185	\$ 5,303
Grants	3,221	3,736	1,573	1,167
Donations and tax credits	9	20	48	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	5,703	6,923	7 of 18	
Voter-approved levy increases	0	0	15 of 18	

Whiteriver USD—page 2

Classroom dollar percentage

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

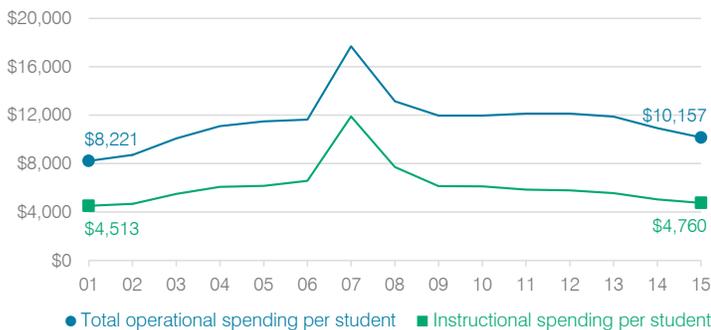
OPERATIONAL TRENDS

Fiscal years as indicated

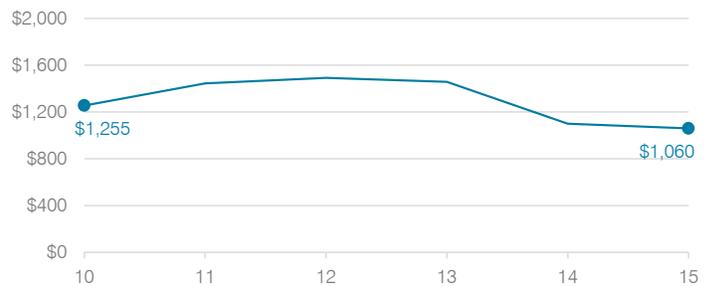
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom decreased overall from 51 to 46.9 percent. As a percentage of total operational spending, instruction support increased substantially, food service increased, and transportation increased slightly. Overall, student support decreased substantially and administration decreased.

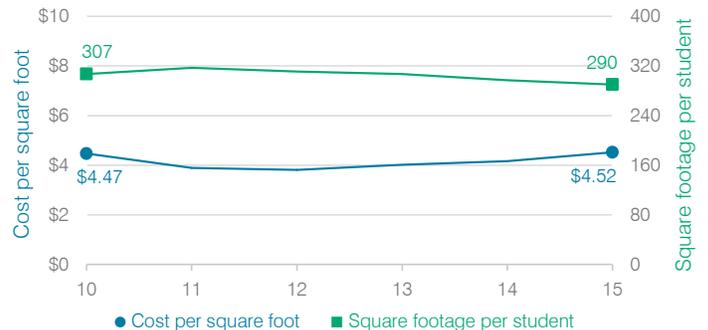
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



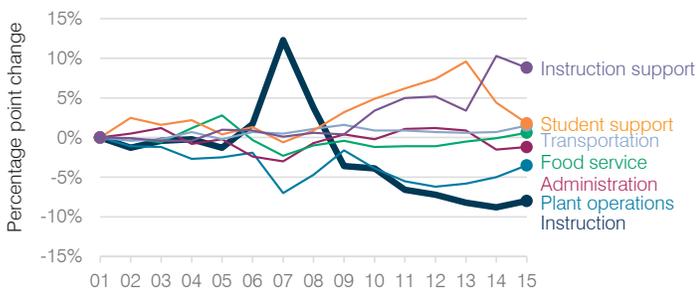
Administrative cost per student



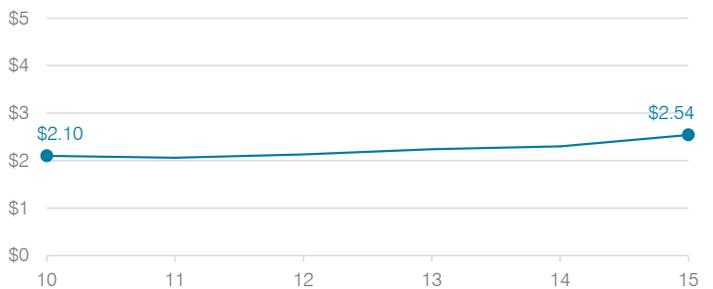
Plant cost per square foot and square footage per student



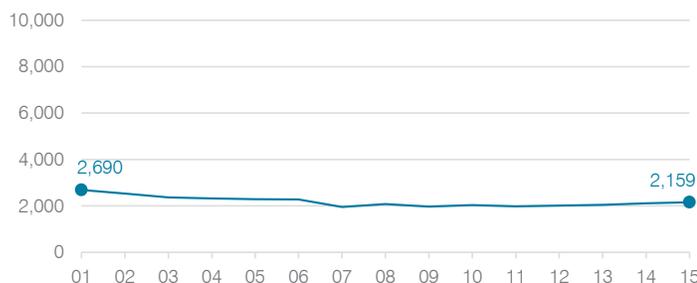
Changes in operational spending percentages



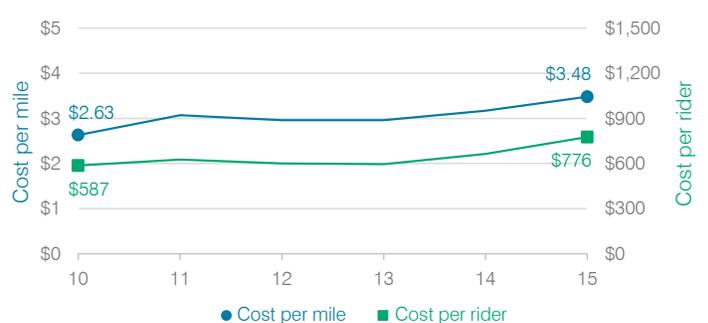
Food service cost per meal



Students attending



Transportation costs per mile and per rider



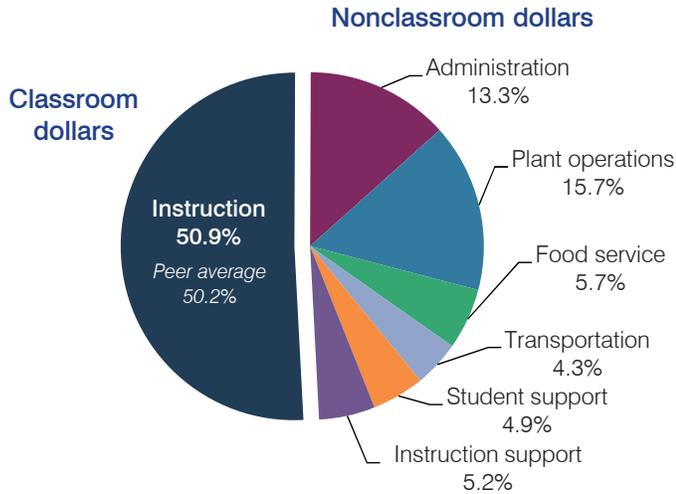
Wickenburg Unified School District

Maricopa County
 Efficiency peer groups 5 and T-9, Achievement peer group 5
 Legislative district(s): 1, 13, and 22

District size, location: Medium, Rural
 Students attending: 1,478
 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	\$1,064	\$1,075	\$780
	Students per administrative position	60	58	67
Plant operations	Cost per square foot	\$4.34	\$4.90	\$6.09
	Square footage per student	290	258	153
Food service	Cost per meal equivalent	\$3.50	\$3.39	\$2.79
Transportation	Cost per mile	\$1.94	\$2.13	\$3.66
	Cost per rider	\$855	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

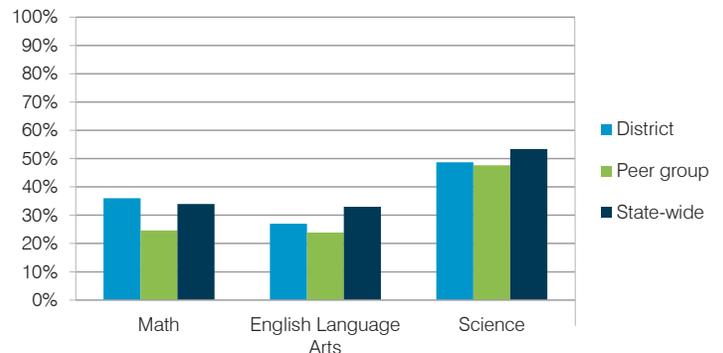
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,963	\$ 4,087	\$ 4,428	\$ 4,105
Administration	941	1,064	1,075	780
Plant operations	1,153	1,256	1,203	930
Food service	448	460	428	417
Transportation	366	343	498	371
Student support	438	392	623	613
Instruction support	404	422	353	442
Total operational	\$ 7,713	\$ 8,024	\$ 8,608	\$ 7,658
Land and buildings	\$ 96	\$ 78	\$ 504	\$ 641
Equipment	430	351	492	383
Interest	289	244	248	225
Other	76	67	57	150
Total nonoperational	\$ 891	\$ 740	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 8,604	\$ 8,764	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	78%	81%	76%
Poverty rate (2014)	26%	24%	23%
Students per teacher	17.3	16.7	18.6
Average teacher salary	\$44,259	\$43,855	\$46,008
Average years of teacher experience	11.1	12.3	11.0
Percentage of teachers in first 3 years	33%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	2.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 895	\$ 689	\$ 3,790	\$ 1,299
State	1,771	1,900	3,700	3,517
Local	7,331	7,367	4,105	4,248
Total revenues per pupil	\$ 9,997	\$ 9,956	\$11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,862	\$ 4,890	\$ 5,693	\$ 5,303
Grants	946	720	1,675	1,167
Donations and tax credits	246	357	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	1,709	1,720	19 of 29	

Wickenburg USD—page 2

Classroom dollar percentage

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

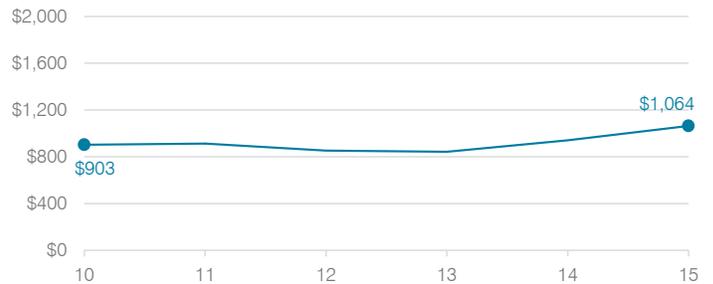
OPERATIONAL TRENDS

Fiscal years as indicated

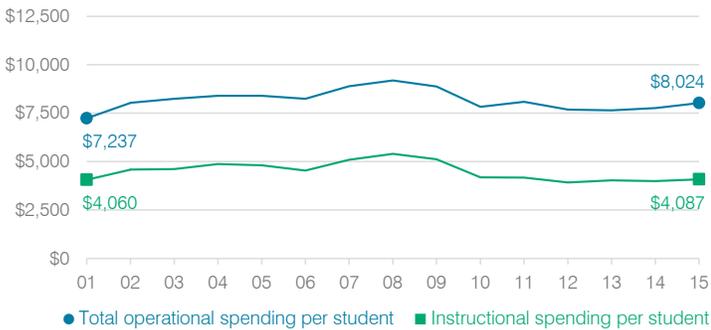
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.5 to 50.9 percent. Overall, as a percentage of total operational spending, plant operations increased and administration and instruction support increased slightly. Other nonclassroom areas remained fairly stable.

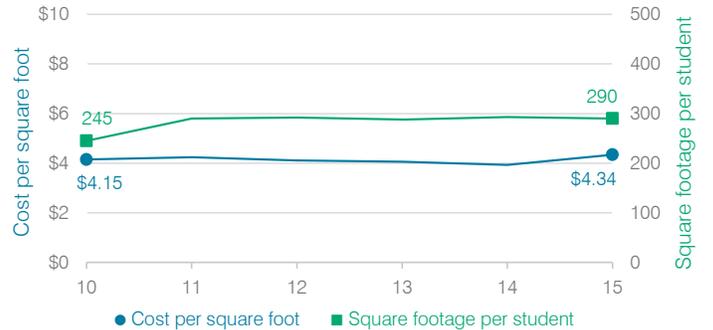
Administrative cost per student



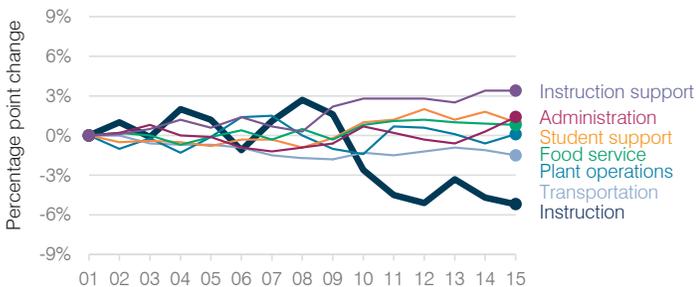
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



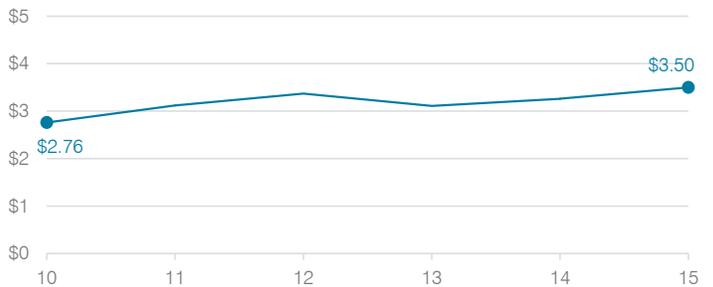
Plant cost per square foot and square footage per student



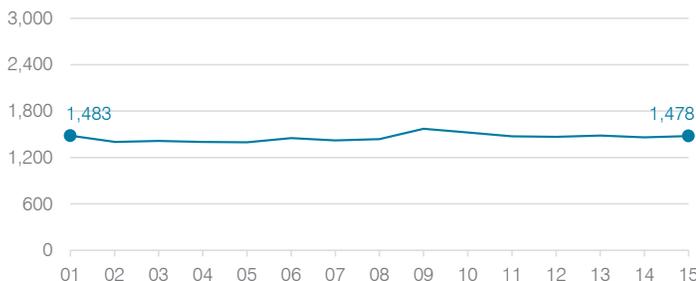
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



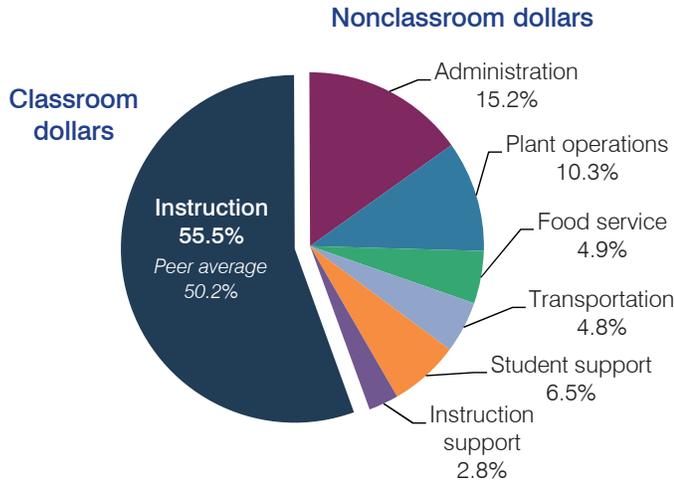
Willcox Unified School District

Cochise County
 Efficiency peer groups 5 and T-10, Achievement peer group 5
 Legislative district(s): 14

District size, location: Medium, Rural
 Students attending: 1,088
 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	\$1,268	\$1,075	\$780
	Students per administrative position	47	58	67
Plant operations	Cost per square foot	\$3.41	\$4.90	\$6.09
	Square footage per student	251	258	153
Food service	Cost per meal equivalent	\$3.31	\$3.39	\$2.79
Transportation	Cost per mile	\$2.51	\$2.01	\$3.66
	Cost per rider	\$1,426	\$1,256	\$1,071

Very low
Low
Comparable
High
Very high

Per pupil spending

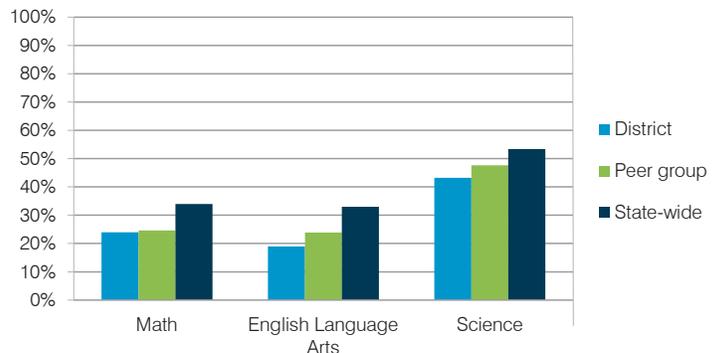
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,157	\$ 4,623	\$ 4,428	\$ 4,105
Administration	1,234	1,268	1,075	780
Plant operations	883	857	1,203	930
Food service	380	407	428	417
Transportation	405	402	498	371
Student support	520	538	623	613
Instruction support	229	240	353	442
Total operational	\$ 7,808	\$ 8,335	\$ 8,608	\$ 7,658
Land and buildings	\$ 536	\$ 4,969	\$ 504	\$ 641
Equipment	196	252	492	383
Interest	471	515	248	225
Other	18	0	57	150
Total nonoperational	\$ 1,221	\$ 5,736	\$ 1,301	\$ 1,399
Total per pupil spending	\$ 9,029	\$ 14,071	\$ 9,909	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2014)	80%	81%	76%
Poverty rate (2014)	22%	24%	23%
Students per teacher	15.3	16.7	18.6
Average teacher salary	\$39,913	\$43,855	\$46,008
Average years of teacher experience	13.7	12.3	11.0
Percentage of teachers in first 3 years	9%	18%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	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 (max. 4%), trend	0.8%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,549	\$ 1,619	\$ 3,790	\$ 1,299
State	3,148	4,093	3,700	3,517
Local	3,419	5,110	4,105	4,248
Total revenues per pupil	\$ 8,116	\$ 10,822	\$ 11,595	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,521	\$ 5,646	\$ 5,693	\$ 5,303
Grants	1,808	2,121	1,675	1,167
Donations and tax credits	34	26	140	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 29	
Small school adjustment	0	0	0 of 29	
Federal impact aid	0	0	15 of 29	
Voter-approved levy increases	1,570	1,356	19 of 29	

Willcox USD—page 2

Classroom dollar percentage

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

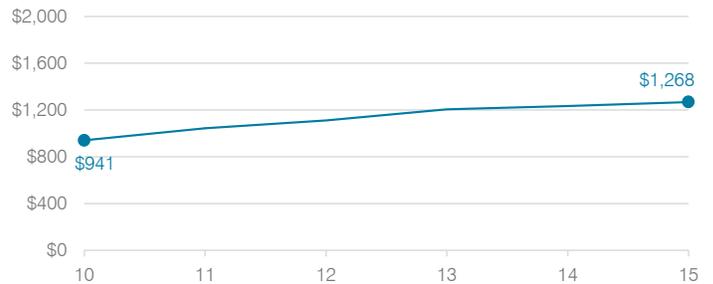
OPERATIONAL TRENDS

Fiscal years as indicated

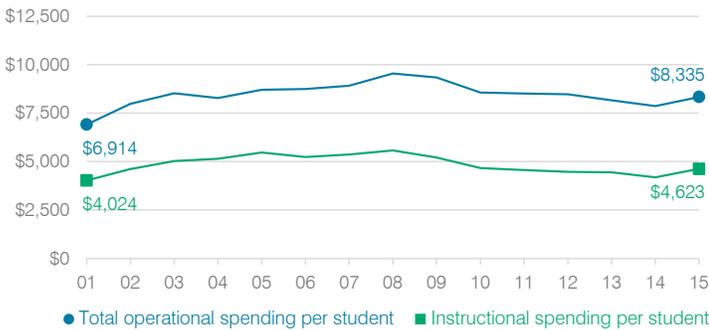
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 54.5 to 55.5 percent. Overall, as a percentage of total operational spending, student support decreased substantially, food service decreased, and plant operations decreased slightly. Administration increased substantially.

Administrative cost per student



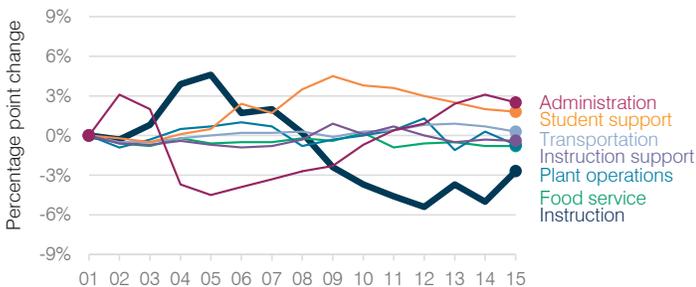
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



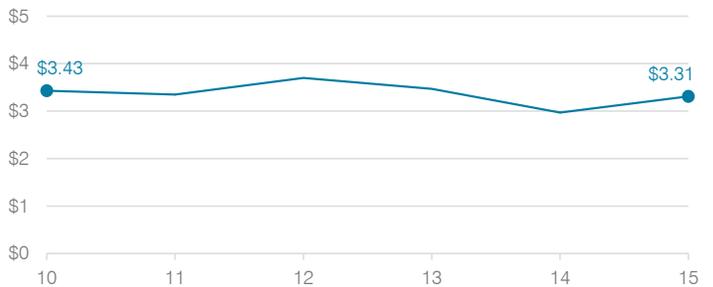
Plant cost per square foot and square footage per student



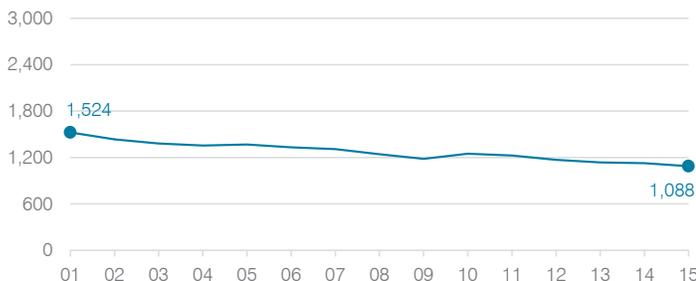
Changes in operational spending percentages



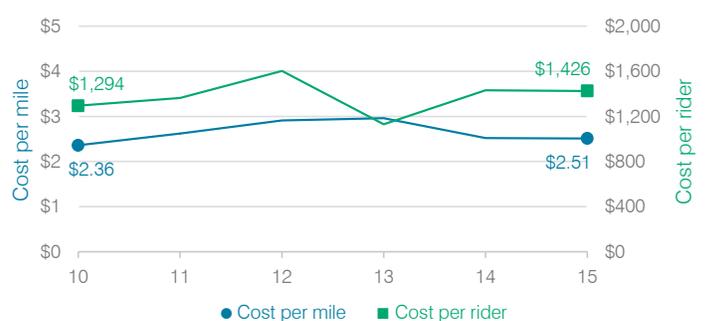
Food service cost per meal



Students attending



Transportation costs per mile and per rider



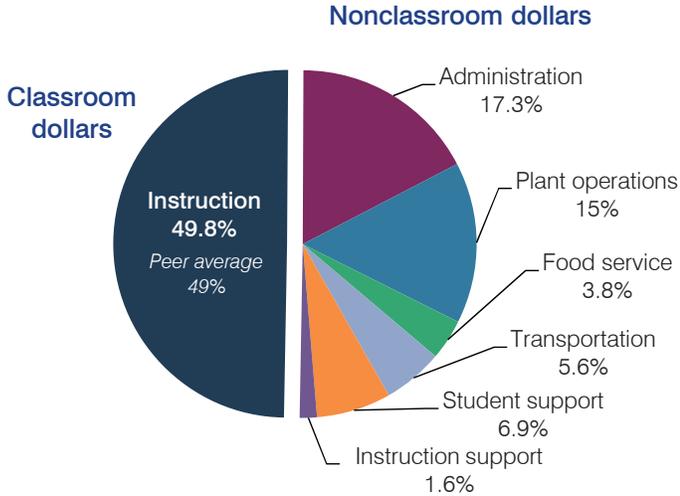
Williams Unified School District

Coconino County
 Efficiency peer groups 6 and T-9, Achievement peer group 6
 Legislative district(s): 6

District size, location: Small, Town
 Students attending: 590
 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	\$1,453	\$1,639	\$780
	Students per administrative position	48	46	67
Plant operations	Cost per square foot	\$5.09	\$5.09	\$6.09
	Square footage per student	248	327	153
Food service	Cost per meal equivalent	\$3.35	\$3.59	\$2.79
Transportation	Cost per mile	\$2.76	\$2.13	\$3.66
	Cost per rider	\$1,440	\$958	\$1,071

Very low Low Comparable High Very high

Per pupil spending

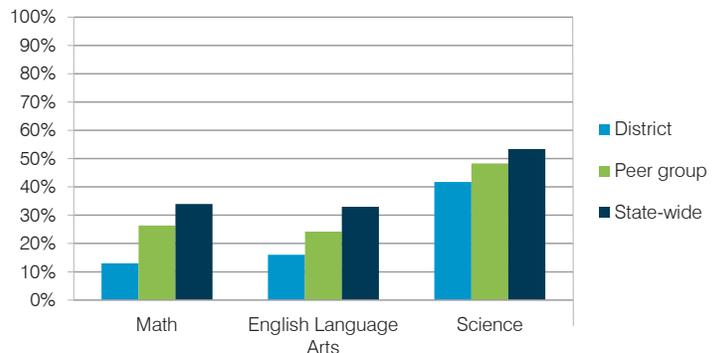
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,508	\$ 4,189	\$ 5,004	\$ 4,105
Administration	1,579	1,453	1,639	780
Plant operations	1,298	1,261	1,561	930
Food service	333	324	492	417
Transportation	457	467	511	371
Student support	500	579	610	613
Instruction support	5	131	392	442
Total operational	\$ 8,680	\$ 8,404	\$ 10,209	\$ 7,658
Land and buildings	\$ 1,086	\$ 472	\$ 251	\$ 641
Equipment	530	1,179	730	383
Interest	0	0	180	225
Other	52	39	50	150
Total nonoperational	\$ 1,668	\$ 1,690	\$ 1,211	\$ 1,399
Total per pupil spending	\$ 10,348	\$ 10,094	\$ 11,420	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2014)	76%	80%	76%
Poverty rate (2014)	29%	31%	23%
Students per teacher	14.4	15.8	18.6
Average teacher salary	\$38,756	\$42,614	\$46,008
Average years of teacher experience	11.7	12.4	11.0
Percentage of teachers in first 3 years	27%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,812	\$ 1,327	\$ 1,992	\$ 1,299
State	1,456	1,353	3,085	3,517
Local	7,803	7,557	6,884	4,248
Total revenues per pupil	\$11,071	\$10,237	\$11,961	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 6,972	\$ 6,294	\$ 6,548	\$ 5,303
Grants	2,351	1,394	1,861	1,167
Donations and tax credits	97	68	211	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 20	
Small school adjustment	0	0	5 of 20	
Federal impact aid	0	0	5 of 20	
Voter-approved levy increases	666	649	15 of 20	

Williams USD—page 2

Classroom dollar percentage

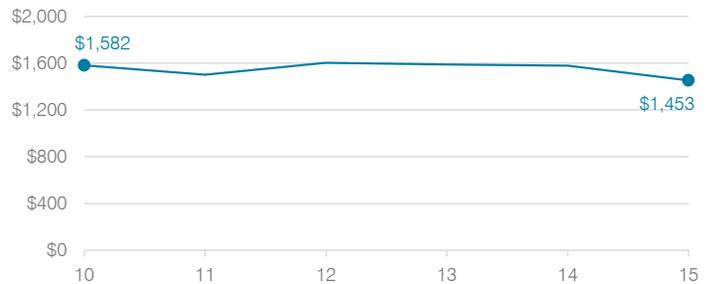
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	60.2	58.6	61.7	58.5	56.9	57.5	56.5	56.5	53.9	50.4	54.1	53.2	51.8	51.9	49.8

OPERATIONAL TRENDS Fiscal years as indicated

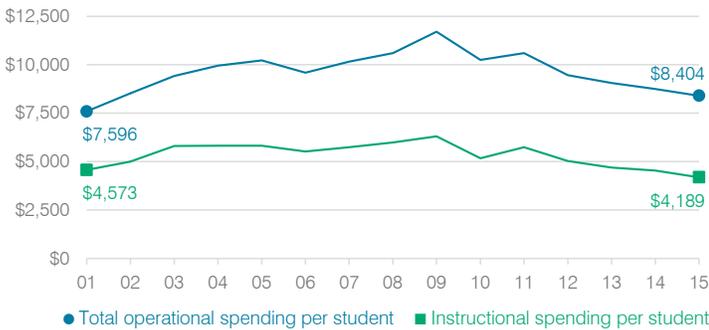
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 18 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 50.4 to 49.8 percent. Overall, as a percentage of total operational spending, plant operations and instruction support increased, while student support decreased substantially. Other nonclassroom areas varied year to year.

Administrative cost per student



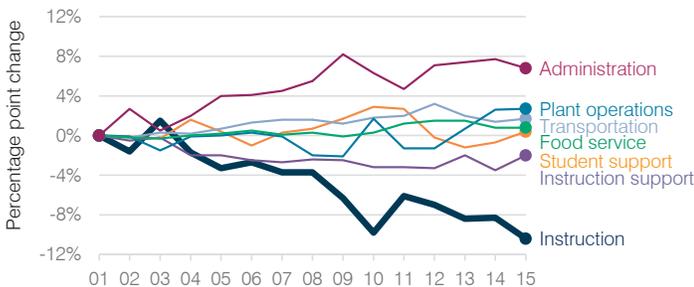
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



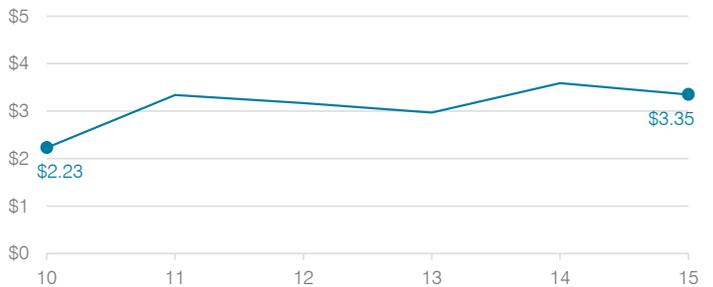
Plant cost per square foot and square footage per student



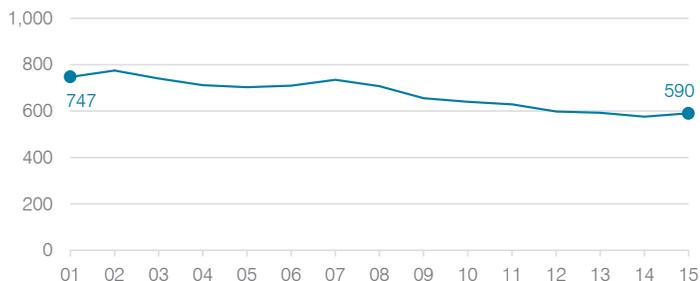
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



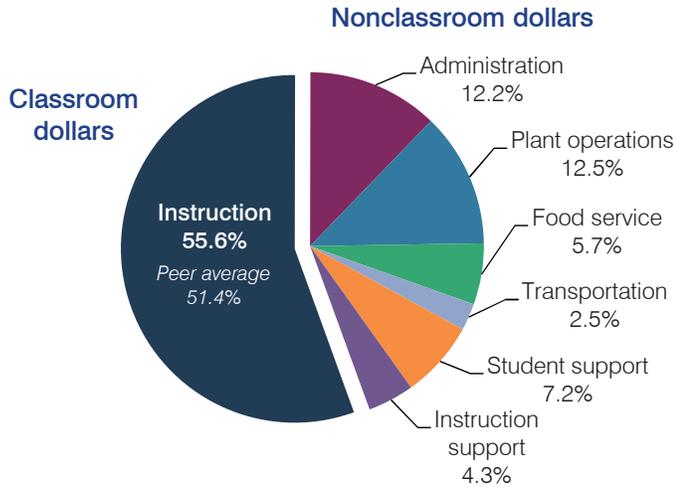
Wilson Elementary School District

Maricopa County
 Efficiency peer groups 8 and T-3, Achievement peer group 15
 Legislative district(s): 27

District size, location: Medium, City
 Students attending: 1,175
 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	\$1,229	\$918	\$780
	Students per administrative position	51	70	67
Plant operations	Cost per square foot	\$7.81	\$6.18	\$6.09
	Square footage per student	161	140	153
Food service	Cost per meal equivalent	\$2.58	\$2.61	\$2.79
Transportation	Cost per mile	\$4.48	\$3.90	\$3.66
	Cost per rider	\$941	\$957	\$1,071

Very low Low Comparable High Very high

Per pupil spending

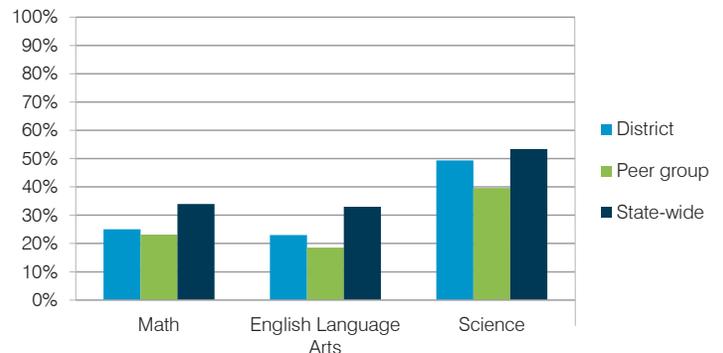
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 5,325	\$ 5,612	\$ 3,933	\$ 4,105
Administration	1,052	1,229	918	780
Plant operations	1,290	1,261	851	930
Food service	547	581	592	417
Transportation	274	251	295	371
Student support	716	723	564	613
Instruction support	473	440	484	442
Total operational	\$ 9,677	\$ 10,097	\$ 7,637	\$ 7,658
Land and buildings	\$ 156	\$ 777	\$ 1,094	\$ 641
Equipment	865	555	412	383
Interest	169	106	239	225
Other	33	36	136	150
Total nonoperational	\$ 1,223	\$ 1,474	\$ 1,881	\$ 1,399
Total per pupil spending	\$ 10,900	\$ 11,571	\$ 9,518	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	58%	50%	23%
Students per teacher	16.3	18.5	18.6
Average teacher salary	\$56,027	\$49,020	\$46,008
Average years of teacher experience	12.6	9.0	11.0
Percentage of teachers in first 3 years	15%	33%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,370	\$ 2,866	\$ 1,698	\$ 1,299
State	2,790	2,971	3,607	3,517
Local	5,220	5,354	4,048	4,248
Total revenues per pupil	\$ 10,380	\$ 11,191	\$ 9,353	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 4,815	\$ 4,857	\$ 4,908	\$ 5,303
Grants	2,444	2,891	1,782	1,167
Donations and tax credits	65	46	46	78
Select revenues from less common sources				
Desegregation	\$ 1,625	\$ 1,656	4 of 19	
Small school adjustment	0	0	0 of 19	
Federal impact aid	0	0	0 of 19	
Voter-approved levy increases	1,376	1,601	19 of 19	

Wilson ESD—page 2

Classroom dollar percentage

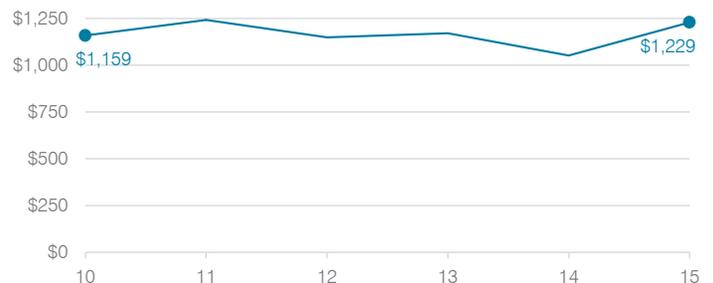
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	58.7	55.6	55.9	54.6	58.0	57.3	55.6	55.9	55.3	53.3	51.4	54.2	53.2	55.0	55.6

OPERATIONAL TRENDS Fiscal years as indicated

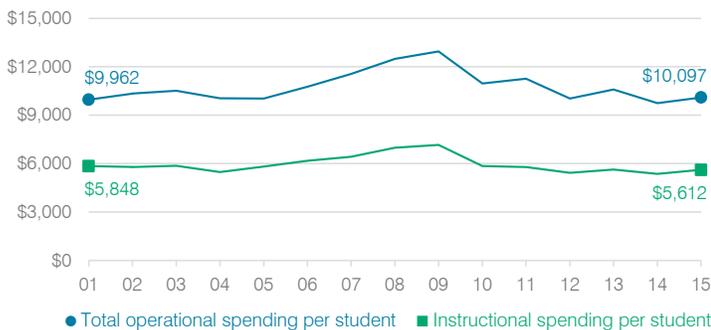
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 53.3 to 55.6 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and student support decreased slightly. Some other nonclassroom areas varied year to year.

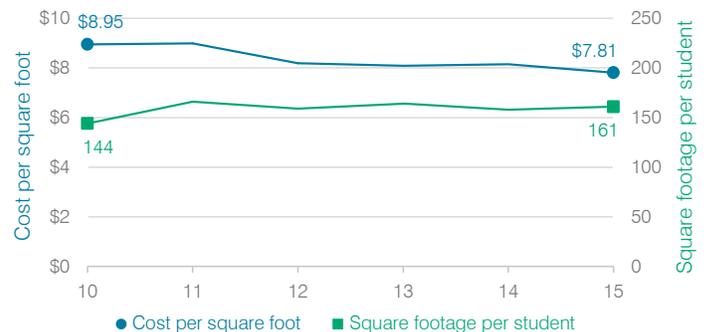
Administrative cost per student



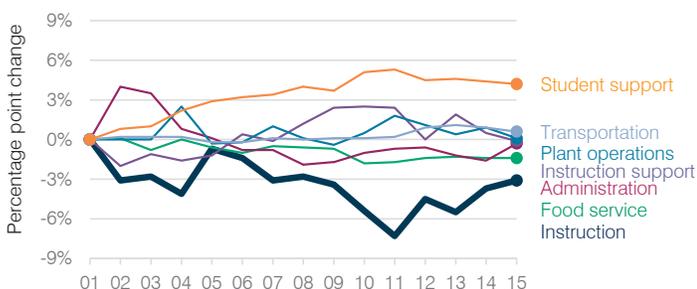
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



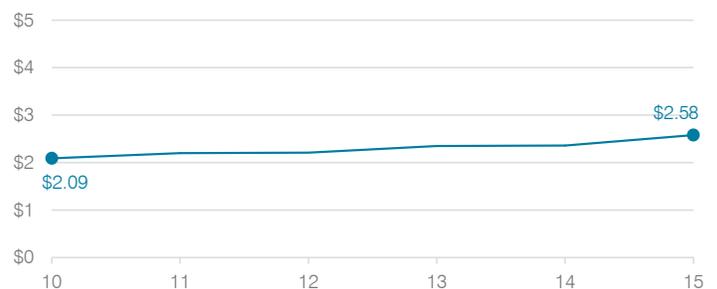
Plant cost per square foot and square footage per student



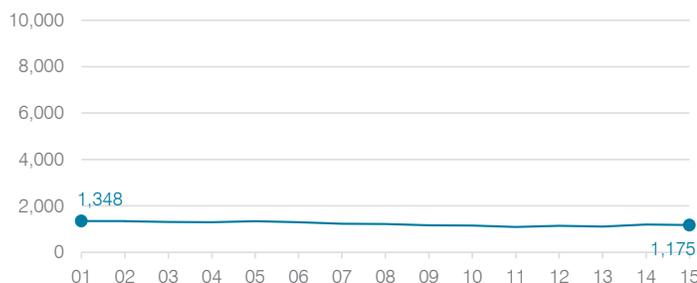
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



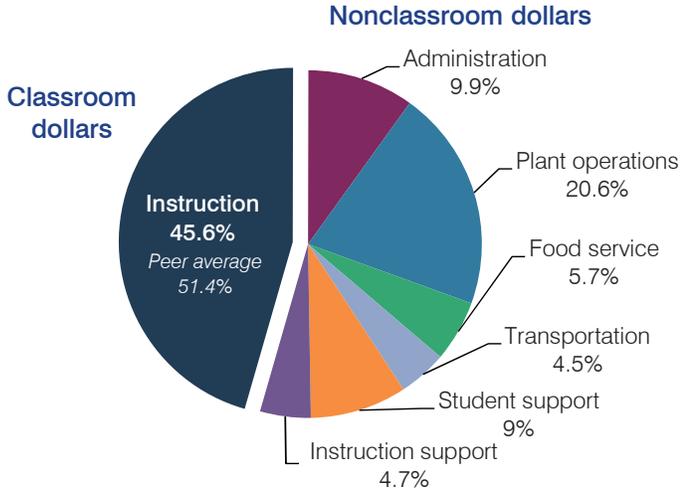
Window Rock Unified School District

Apache County
 Efficiency peer groups 4 and T-7, Achievement peer group 7
 Legislative district(s): 7

District size, location: Medium-large, Town
 Students attending: 2,050
 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	\$1,033	\$798	\$780
	Students per administrative position	53	65	67
Plant operations	Cost per square foot	\$7.48	\$5.52	\$6.09
	Square footage per student	286	191	153
Food service	Cost per meal equivalent	\$2.74	\$2.80	\$2.79
Transportation	Cost per mile	\$3.16	\$3.34	\$3.66
	Cost per rider	\$835	\$768	\$1,071

Very low (Green) | Low (Blue) | Comparable (Yellow) | High (Orange) | Very high (Red)

Per pupil spending

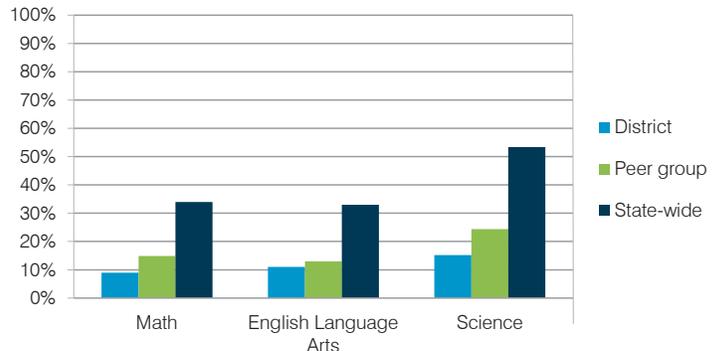
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,948	\$ 4,741	\$ 3,941	\$ 4,105
Administration	1,221	1,033	798	780
Plant operations	2,014	2,137	1,045	930
Food service	577	587	419	417
Transportation	526	468	411	371
Student support	992	941	597	613
Instruction support	451	485	479	442
Total operational	\$ 10,729	\$ 10,392	\$ 7,690	\$ 7,658
Land and buildings	\$ 5,052	\$ 479	\$ 382	\$ 641
Equipment	449	144	281	383
Interest	528	356	200	225
Other	60	8	59	150
Total nonoperational	\$ 6,089	\$ 987	\$ 922	\$ 1,399
Total per pupil spending	\$ 16,818	\$ 11,379	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2014)	80%	72%	76%
Poverty rate (2014)	37%	41%	23%
Students per teacher	17.2	15.8	18.6
Average teacher salary	\$50,305	\$45,502	\$46,008
Average years of teacher experience	12.7	12.7	11.0
Percentage of teachers in first 3 years	18%	15%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2013 through 2015	Assessment
Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low (Green) | Moderate (Yellow) | High (Red)

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 7,733	\$ 8,715	\$ 2,889	\$ 1,299
State	5,638	4,903	3,860	3,517
Local	1,191	1,341	2,930	4,248
Total revenues per pupil	\$ 14,562	\$ 14,959	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,916	\$ 4,904	\$ 5,185	\$ 5,303
Grants	1,465	1,879	1,573	1,167
Donations and tax credits	1	5	48	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	6,424	7,146	7 of 18	
Voter-approved levy increases	182	122	15 of 18	

Window Rock USD—page 2

Classroom dollar percentage

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

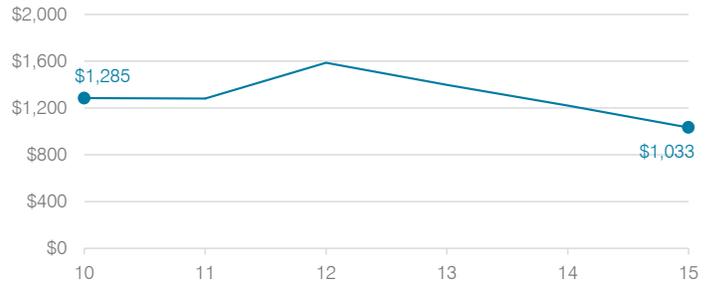
OPERATIONAL TRENDS

Fiscal years as indicated

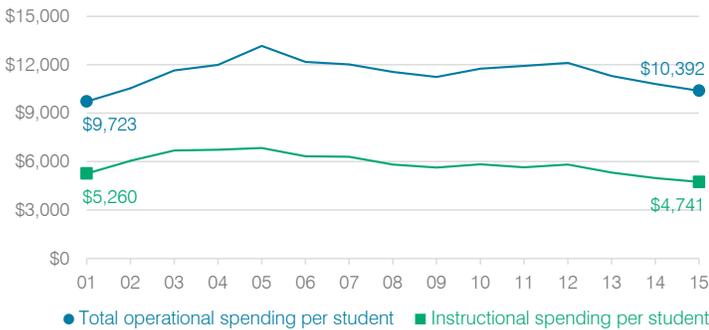
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom decreased overall from 49.6 to 45.6 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and food service and student support increased, while administration and instruction support decreased substantially. Transportation remained fairly stable.

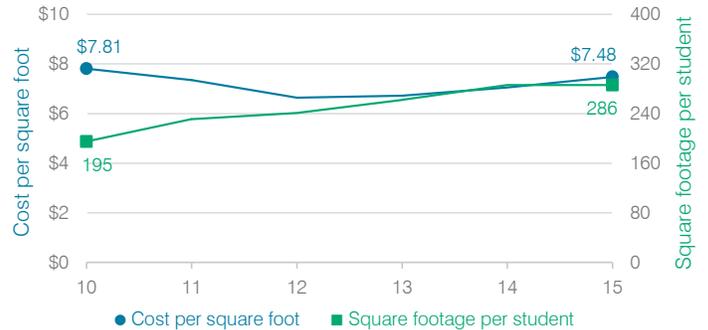
Administrative cost per student



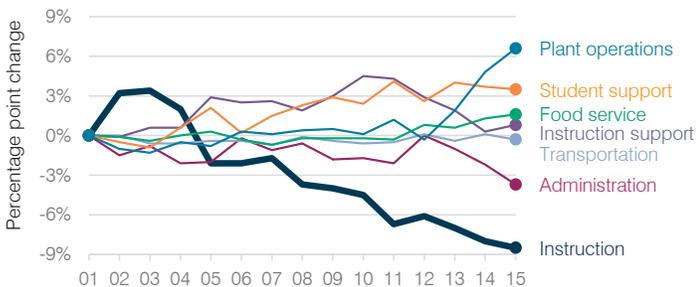
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



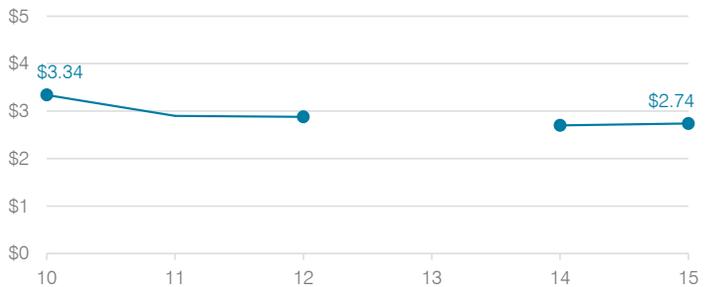
Plant cost per square foot and square footage per student



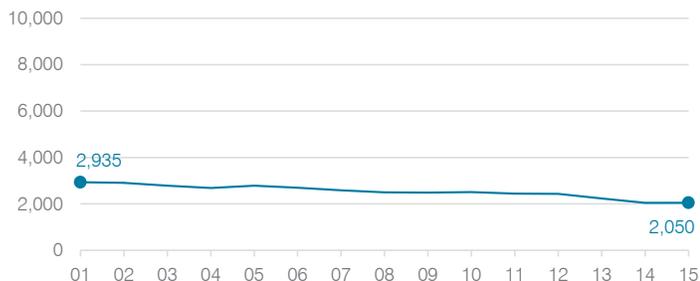
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



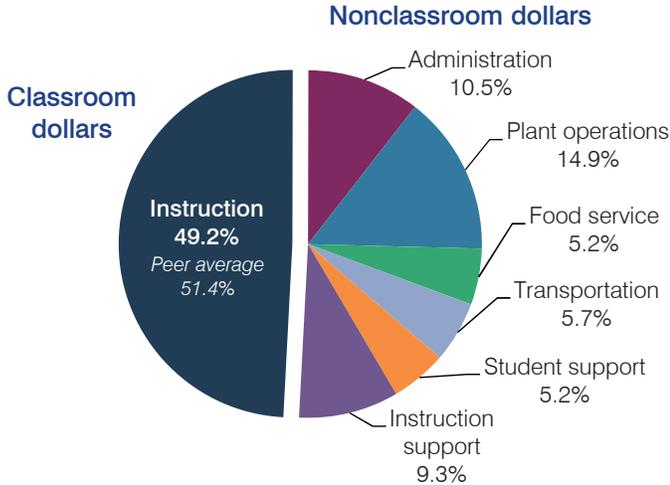
Winslow Unified School District

Navajo County
 Efficiency peer groups 4 and T-8, Achievement peer group 6
 Legislative district(s): 7

District size, location: Medium-large, Town
 Students attending: 2,105
 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	\$842	\$798	\$780
	Students per administrative position	55	65	67
Plant operations	Cost per square foot	\$6.22	\$5.52	\$6.09
	Square footage per student	193	191	153
Food service	Cost per meal equivalent	\$2.37	\$2.80	\$2.79
Transportation	Cost per mile	\$2.25	\$2.54	\$3.66
	Cost per rider	\$1,272	\$854	\$1,071

Very low Low Comparable High Very high

Per pupil spending

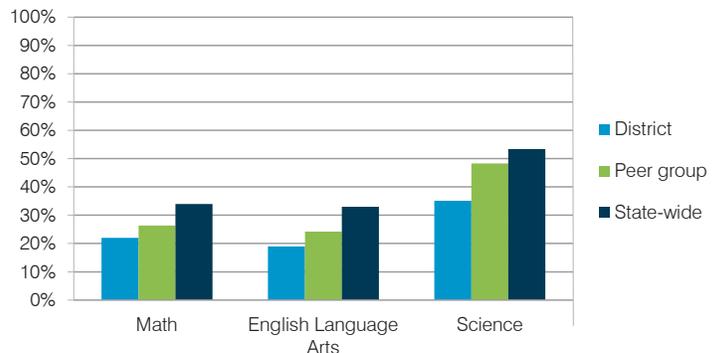
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 4,212	\$ 3,960	\$ 3,941	\$ 4,105
Administration	832	842	798	780
Plant operations	1,178	1,199	1,045	930
Food service	439	414	419	417
Transportation	422	460	411	371
Student support	398	416	597	613
Instruction support	791	751	479	442
Total operational	\$ 8,272	\$ 8,042	\$ 7,690	\$ 7,658
Land and buildings	\$ 53	\$ 88	\$ 382	\$ 641
Equipment	297	308	281	383
Interest	79	71	200	225
Other	1	8	59	150
Total nonoperational	\$ 430	\$ 475	\$ 922	\$ 1,399
Total per pupil spending	\$ 8,702	\$ 8,517	\$ 8,612	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2014)	92%	80%	76%
Poverty rate (2014)	32%	31%	23%
Students per teacher	17.8	15.8	18.6
Average teacher salary	\$40,587	\$42,614	\$46,008
Average years of teacher experience	11.6	12.4	11.0
Percentage of teachers in first 3 years	29%	20%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 2,623	\$ 2,644	\$ 2,889	\$ 1,299
State	4,163	4,272	3,860	3,517
Local	1,727	1,796	2,930	4,248
Total revenues per pupil	\$ 8,513	\$ 8,712	\$ 9,679	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,217	\$ 4,911	\$ 5,185	\$ 5,303
Grants	1,458	1,309	1,573	1,167
Donations and tax credits	4	9	48	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	1 of 18	
Small school adjustment	0	0	0 of 18	
Federal impact aid	1,248	1,422	7 of 18	
Voter-approved levy increases	683	690	15 of 18	

Winslow USD—page 2

Classroom dollar percentage

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

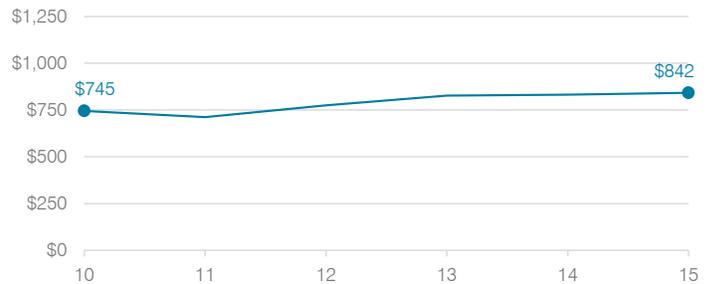
OPERATIONAL TRENDS

Fiscal years as indicated

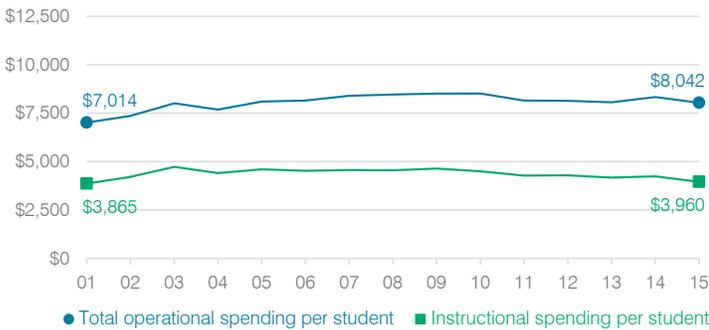
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, decreased by 5.5 percent. The percentage of dollars spent in the classroom decreased from 52.9 to 49.2 percent. As a percentage of total operational spending, administration and transportation increased and plant operations, food service, and student support increased slightly overall, while instruction support decreased slightly.

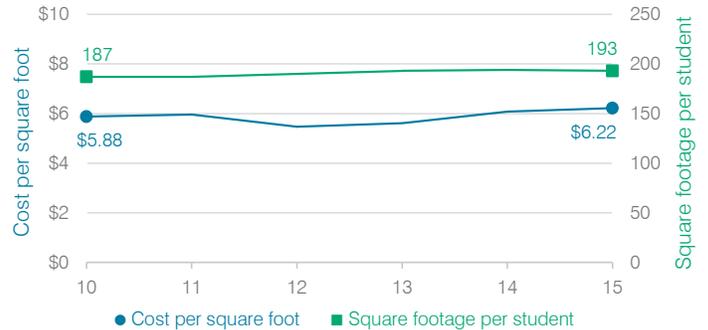
Administrative cost per student



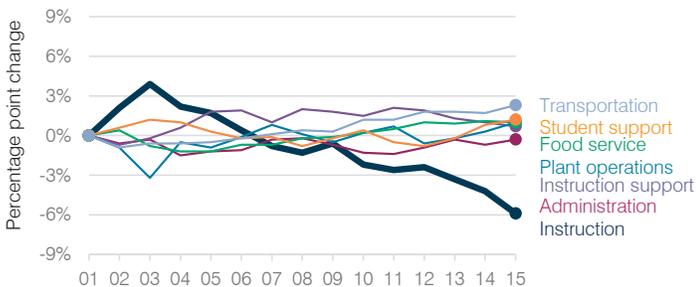
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



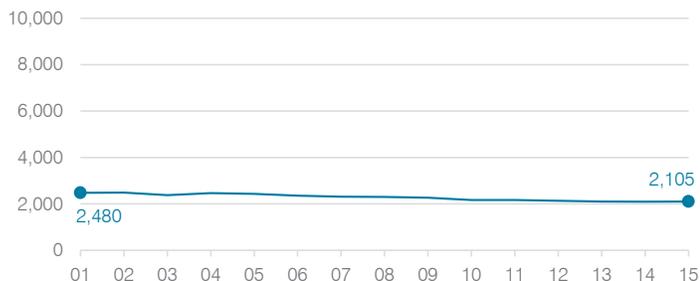
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Yarnell Elementary School District

Yavapai County

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

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

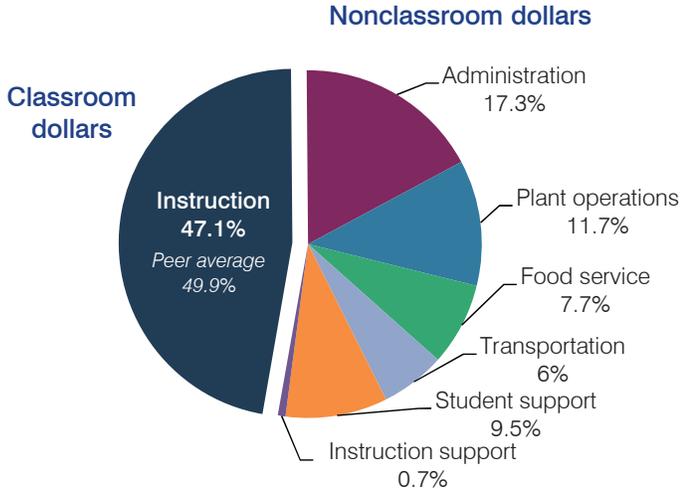
35

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,677	\$3,013	\$780
	Students per administrative position	19	29	67
Plant operations	Cost per square foot	\$5.18	\$6.80	\$6.09
	Square footage per student	481	370	153
Food service	Cost per meal equivalent	\$8.90	\$5.66	\$2.79
	Cost per mile	\$1.26	\$1.55	\$3.66
Transportation	Cost per rider	\$1,149	\$1,620	\$1,071

Per pupil spending

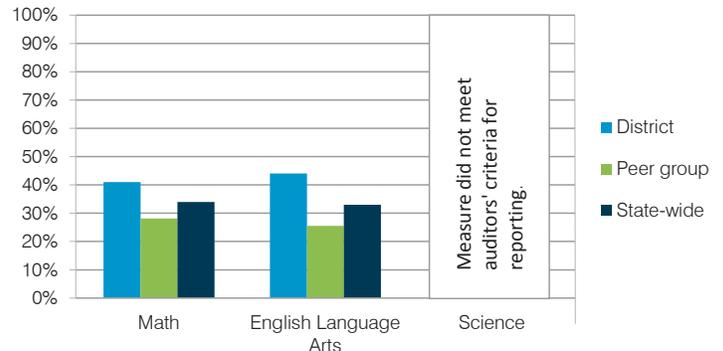
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 13,021	\$ 9,990	\$ 8,258	\$ 4,105
Administration	4,519	3,677	3,013	780
Plant operations	3,107	2,492	2,390	930
Food service	1,736	1,627	967	417
Transportation	2,077	1,268	1,127	371
Student support	2,333	2,026	664	613
Instruction support	139	141	572	442
Total operational	\$ 26,932	\$ 21,221	\$ 16,991	\$ 7,658
Land and buildings	\$ 14	\$ 890	\$ 961	\$ 641
Equipment	1,001	551	582	383
Interest	0	26	40	225
Other	494	75	90	150
Total nonoperational	\$ 1,509	\$ 1,542	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 28,441	\$ 22,763	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	30%	31%	23%
Students per teacher	7.5	12.9	18.6
Average teacher salary	\$40,067	\$43,855	\$46,008
Average years of teacher experience	14.9	12.6	11.0
Percentage of teachers in first 3 years	0%	9%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	2.7%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,612	\$ 908	\$ 2,858	\$ 1,299
State	5,141	5,237	4,521	3,517
Local	15,656	15,808	13,591	4,248
Total revenues per pupil	\$22,409	\$21,953	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 13,699	\$ 9,831	\$ 9,139	\$ 5,303
Grants	1,613	1,884	3,089	1,167
Donations and tax credits	279	424	159	78
Select revenues from less common sources				
Number of peers receiving				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	15,656	14,459	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Yarnell ESD—page 2

Classroom dollar percentage

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

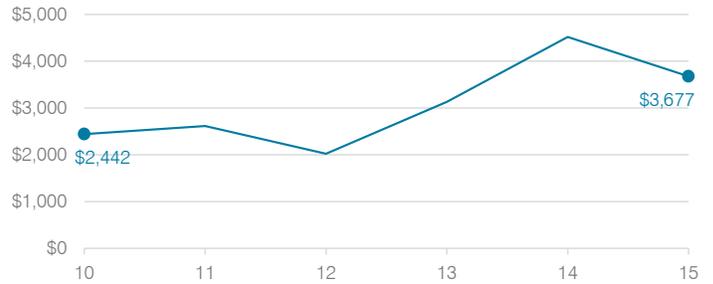
OPERATIONAL TRENDS

Fiscal years as indicated

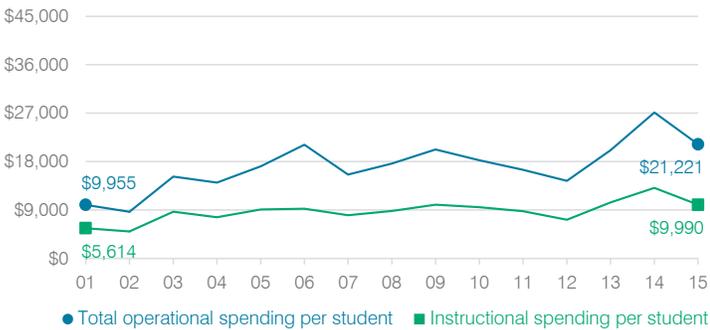
5-year spending trend (2010 through 2015)

Student enrollment decreased by 33 percent, which contributed to the 16 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.3 to 47.1 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

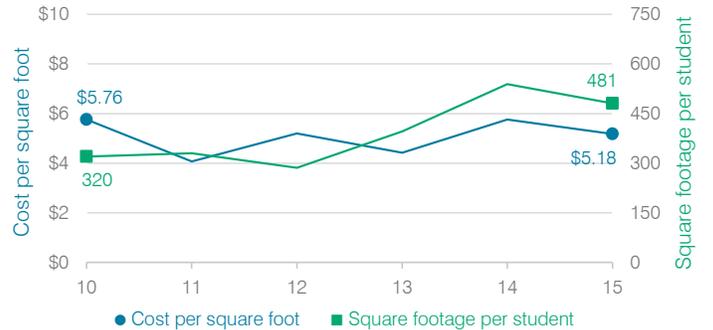
Administrative cost per student



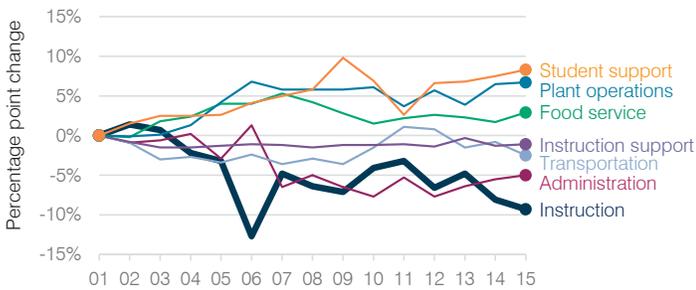
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



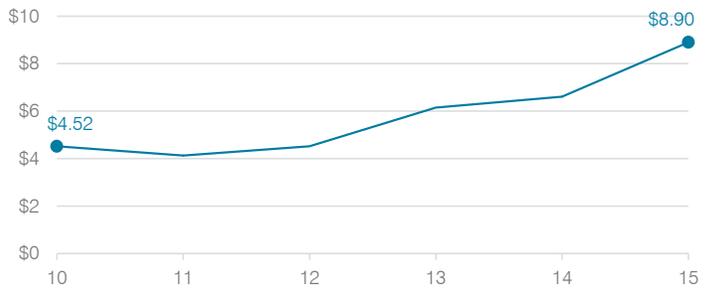
Plant cost per square foot and square footage per student



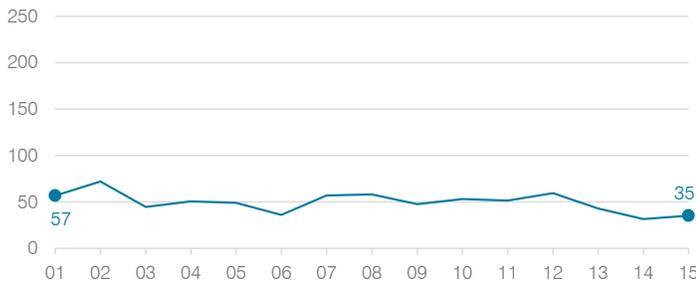
Changes in operational spending percentages



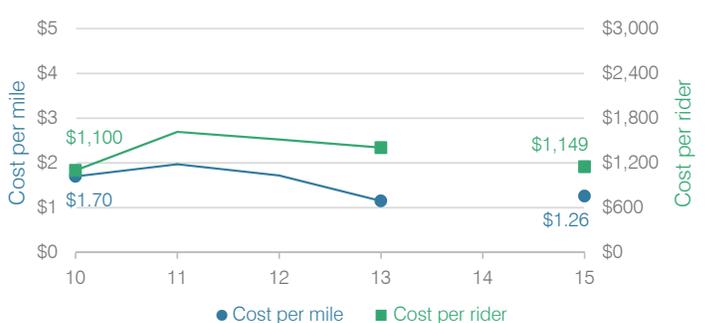
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Young Elementary School District

Gila County

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

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

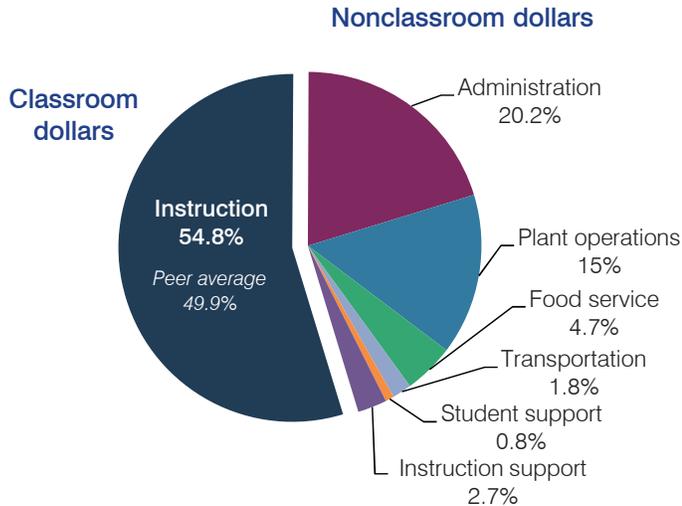
41

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,565	\$3,013	\$780
	Students per administrative position	14	29	67
Plant operations	Cost per square foot	\$5.35	\$6.80	\$6.09
	Square footage per student	910	370	153
Food service	Cost per meal equivalent	\$9.65	\$5.66	\$2.79
	Cost per mile	\$2.49	\$1.55	\$3.66
Transportation	Cost per rider	NR	\$1,620	\$1,071

Per pupil spending

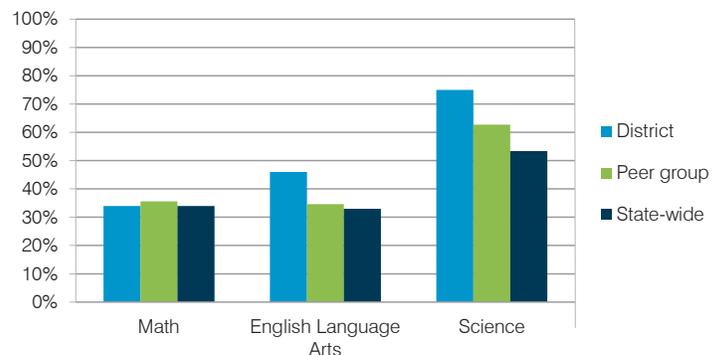
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 21,334	\$ 17,752	\$ 8,258	\$ 4,105
Administration	9,691	6,565	3,013	780
Plant operations	5,569	4,868	2,390	930
Food service	1,568	1,511	967	417
Transportation	808	588	1,127	371
Student support	282	253	664	613
Instruction support	798	886	572	442
Total operational	\$ 40,050	\$ 32,423	\$ 16,991	\$ 7,658
Land and buildings	\$ 1,418	\$ 4	\$ 961	\$ 641
Equipment	2,352	475	582	383
Interest	0	0	40	225
Other	64	3	90	150
Total nonoperational	\$ 3,834	\$ 482	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 43,884	\$ 32,905	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	25%	25%	23%
Students per teacher	5.8	12.5	18.6
Average teacher salary	\$55,397	\$46,197	\$46,008
Average years of teacher experience	18.3	11.8	11.0
Percentage of teachers in first 3 years	14%	20%	20%

Students who met state standards



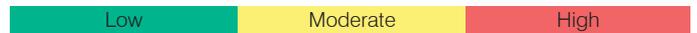
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	3.8%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 5,541	\$ 6,425	\$ 2,858	\$ 1,299
State	3,720	2,866	4,521	3,517
Local	30,268	26,723	13,591	4,248
Total revenues per pupil	\$39,529	\$36,014	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 9,862	\$ 6,921	\$ 9,139	\$ 5,303
Grants	7,258	6,817	3,089	1,167
Donations and tax credits	293	585	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	19,900	18,477	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Young ESD—page 2

Classroom dollar percentage

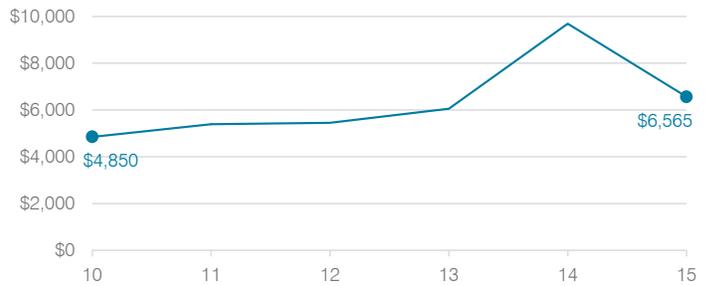
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	61.7	59.8	56.1	56.9	60.2	59.0	53.0	54.7	51.2	56.5	54.1	53.1	56.8	53.3	54.8

OPERATIONAL TRENDS Fiscal years as indicated

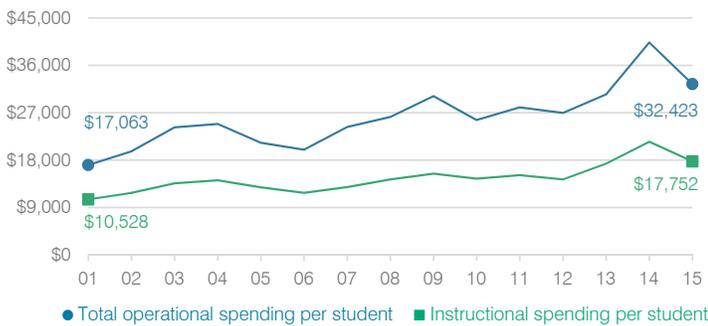
5-year spending trend (2010 through 2015)

Student enrollment decreased by 33 percent, which contributed to the 27 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.5 to 54.8 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

Administrative cost per student



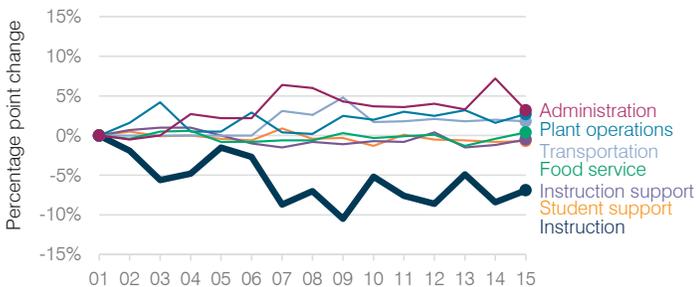
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



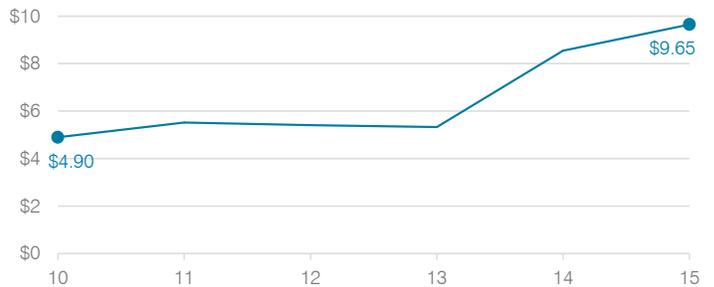
Plant cost per square foot and square footage per student



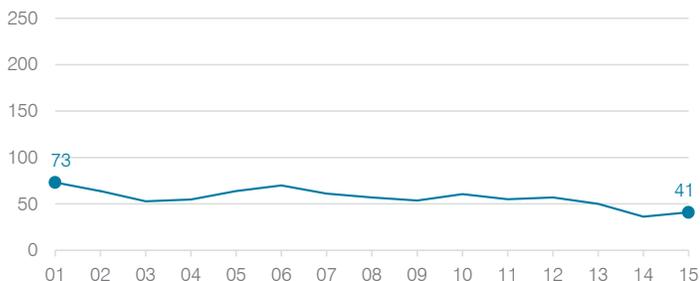
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



Yucca Elementary School District

Mohave County

Efficiency peer group 11 and Achievement peer group 17

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

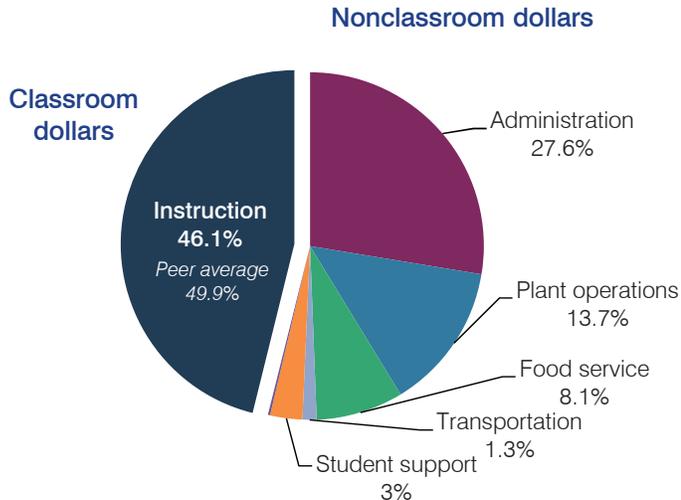
20

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	\$5,924	\$3,013	\$780
	Students per administrative position	10	29	67
Plant operations	Cost per square foot	\$7.56	\$6.80	\$6.09
	Square footage per student	390	370	153
Food service	Cost per meal equivalent	\$7.45	\$5.66	\$2.79
	Cost per mile	N/A	N/A	\$3.66
Transportation	Cost per rider	N/A	N/A	\$1,071

Per pupil spending

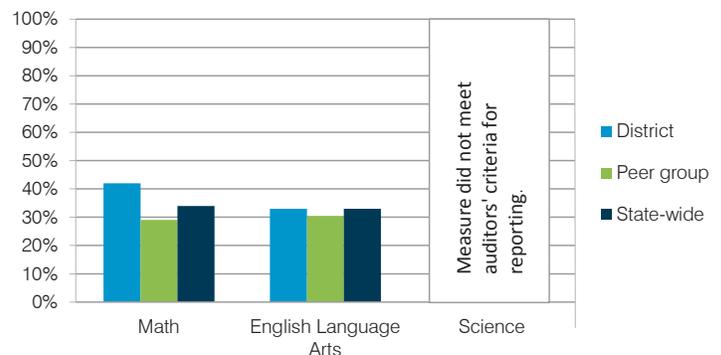
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 7,424	\$ 9,894	\$ 8,258	\$ 4,105
Administration	5,043	5,924	3,013	780
Plant operations	1,465	2,946	2,390	930
Food service	1,461	1,740	967	417
Transportation	154	273	1,127	371
Student support	537	646	664	613
Instruction support	223	36	572	442
Total operational	\$ 16,307	\$ 21,459	\$ 16,991	\$ 7,658
Land and buildings	\$ 932	\$ 666	\$ 961	\$ 641
Equipment	380	1,750	582	383
Interest	0	0	40	225
Other	25	33	90	150
Total nonoperational	\$ 1,337	\$ 2,449	\$ 1,673	\$ 1,399
Total per pupil spending	\$ 17,644	\$ 23,908	\$ 18,664	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	20%	19%	23%
Students per teacher	9.8	12.5	18.6
Average teacher salary	N/A	\$42,845	\$46,008
Average years of teacher experience	N/A	12.2	11.0
Percentage of teachers in first 3 years	N/A	13%	20%

Students who met state standards



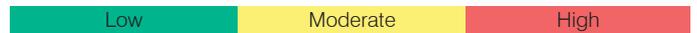
Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

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 (max. 4%), trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,894	\$ 2,310	\$ 2,858	\$ 1,299
State	409	602	4,521	3,517
Local	14,642	12,794	13,591	4,248
Total revenues per pupil	\$16,945	\$15,706	\$20,970	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 7,336	\$ 9,904	\$ 9,139	\$ 5,303
Grants	1,894	2,310	3,089	1,167
Donations and tax credits	0	256	159	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	0 of 53	
Small school adjustment	14,642	12,794	41 of 53	
Federal impact aid	0	0	3 of 53	
Voter-approved levy increases	0	0	7 of 53	

Yucca ESD—page 2

Classroom dollar percentage

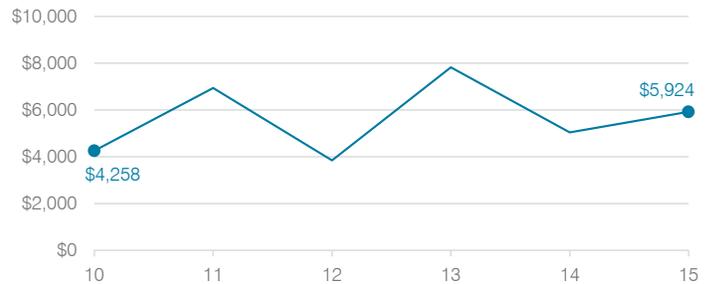
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	67.8	64.6	62.4	60.0	62.1	63.4	68.2	61.7	62.5	61.1	50.1	52.9	46.9	45.5	46.1

OPERATIONAL TRENDS Fiscal years as indicated

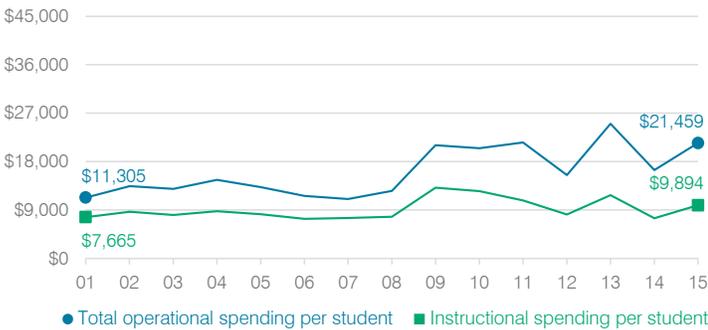
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 61.1 to 46.1 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration, plant operations, and food service increased substantially.

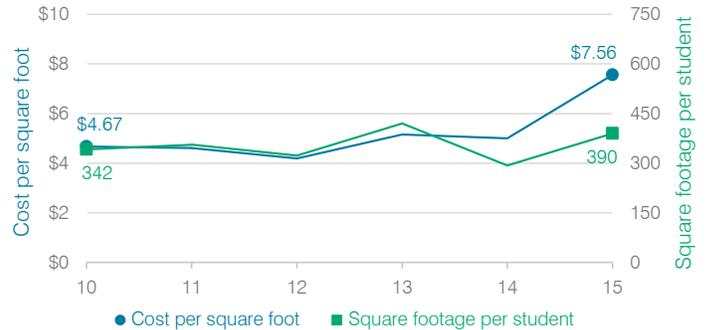
Administrative cost per student



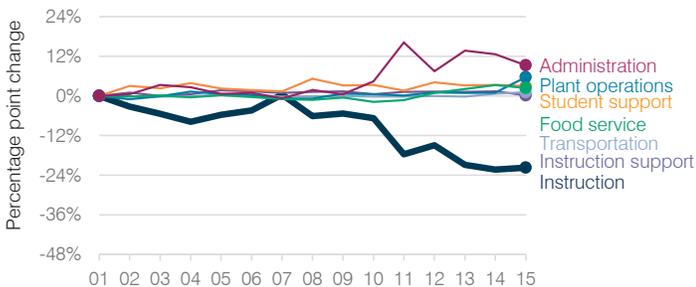
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



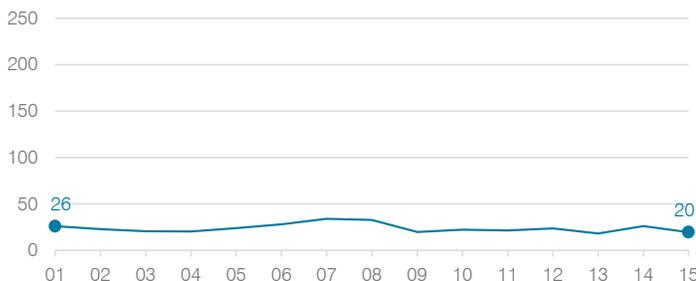
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider

Transportation costs per mile and per rider trends are not shown because the District did not operate a transportation program during all or a substantial portion of fiscal years 2010 through 2015.

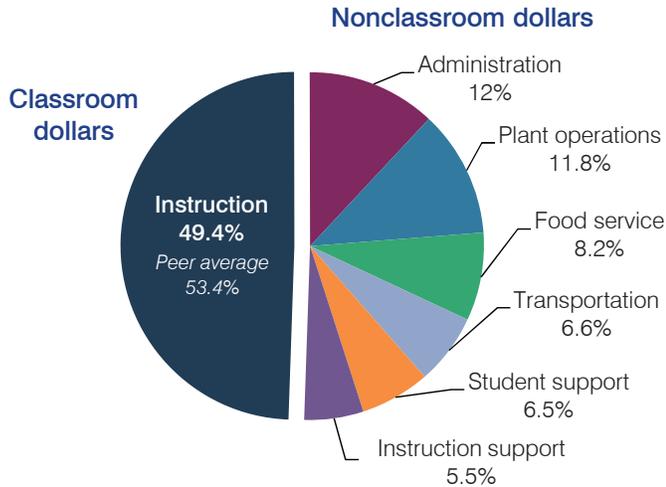
Yuma Elementary School District

Yuma County
 Efficiency peer groups 7 and T-5, Achievement peer group 13
 Legislative district(s): 4 and 13

District size, location: Large, City
 Students attending: 8,448
 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	\$852	\$709	\$780
	Students per administrative position	65	78	67
Plant operations	Cost per square foot	\$6.85	\$5.82	\$6.09
	Square footage per student	122	128	153
Food service	Cost per meal equivalent	\$2.63	\$2.62	\$2.79
Transportation	Cost per mile	\$3.45	\$3.48	\$3.66
	Cost per rider	\$1,311	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

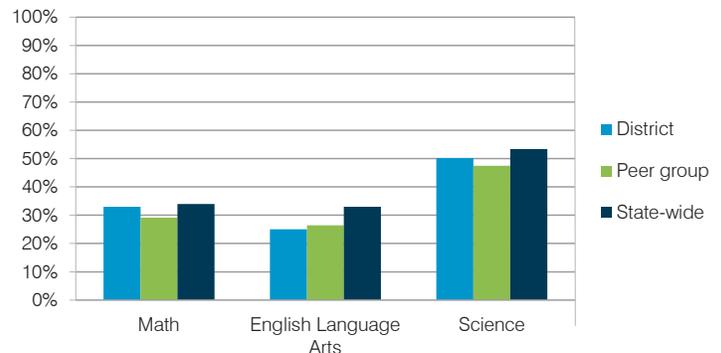
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,562	\$ 3,504	\$ 3,943	\$ 4,105
Administration	815	852	709	780
Plant operations	855	838	738	930
Food service	566	582	539	417
Transportation	445	469	301	371
Student support	451	461	564	613
Instruction support	404	392	470	442
Total operational	\$ 7,098	\$ 7,098	\$ 7,264	\$ 7,658
Land and buildings	\$ 43	\$ 547	\$ 643	\$ 641
Equipment	352	1,066	432	383
Interest	21	31	179	225
Other	37	58	188	150
Total nonoperational	\$ 453	\$ 1,702	\$ 1,442	\$ 1,399
Total per pupil spending	\$ 7,551	\$ 8,800	\$ 8,706	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2014)	N/A	N/A	N/A
Poverty rate (2014)	22%	25%	23%
Students per teacher	19.4	19.6	18.6
Average teacher salary	\$37,285	\$41,292	\$46,008
Average years of teacher experience	10.9	7.7	11.0
Percentage of teachers in first 3 years	16%	34%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.7%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,507	\$ 1,591	\$ 1,468	\$ 1,299
State	3,840	3,909	3,973	3,517
Local	2,425	2,165	3,380	4,248
Total revenues per pupil	\$ 7,772	\$ 7,665	\$ 8,821	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,324	\$ 5,095	\$ 4,915	\$ 5,303
Grants	1,560	1,623	1,502	1,167
Donations and tax credits	35	25	42	78
Select revenues from less common sources				
Desegregation	\$ 0	\$ 0	4 of 10	
Small school adjustment	0	0	0 of 10	
Federal impact aid	34	53	2 of 10	
Voter-approved levy increases	361	10	10 of 10	

Yuma ESD—page 2

Classroom dollar percentage

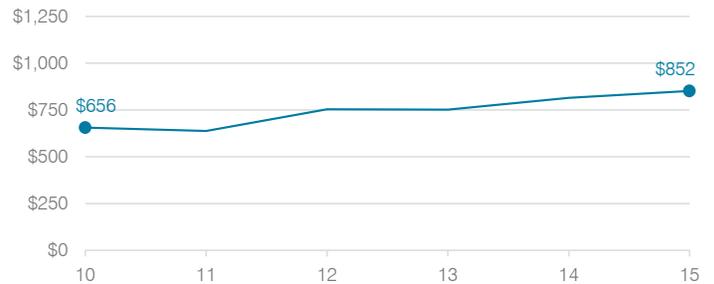
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.4	58.9	56.2	56.0	54.5	51.7	51.9	52.7	54.0	52.2	50.1	50.5	50.5	50.2	49.4

OPERATIONAL TRENDS Fiscal years as indicated

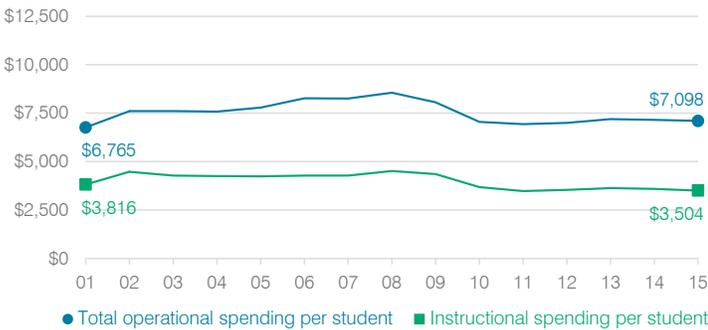
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom decreased overall from 52.2 to 49.4 percent. Overall, as a percentage of total operational spending, administration and food service increased, while some other nonclassroom areas varied year to year.

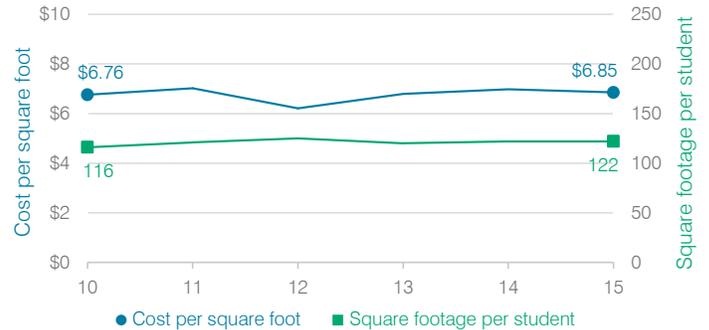
Administrative cost per student



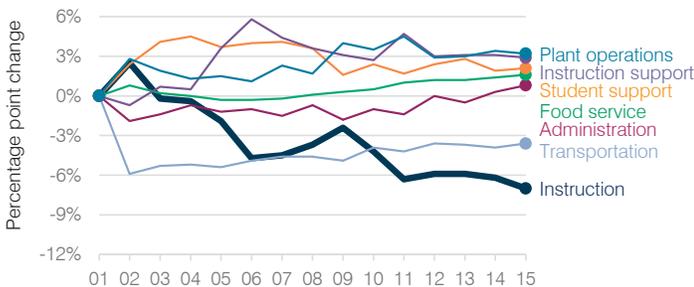
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



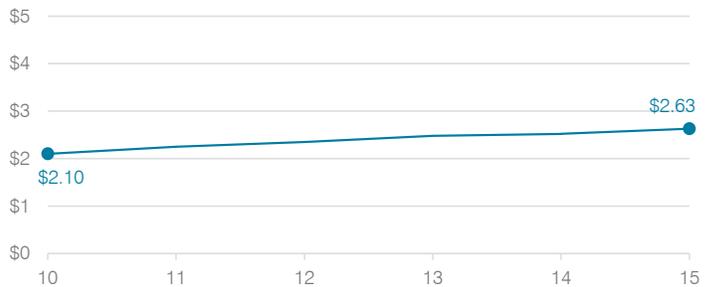
Plant cost per square foot and square footage per student



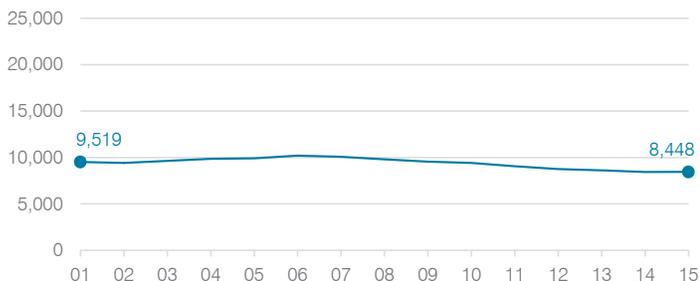
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider



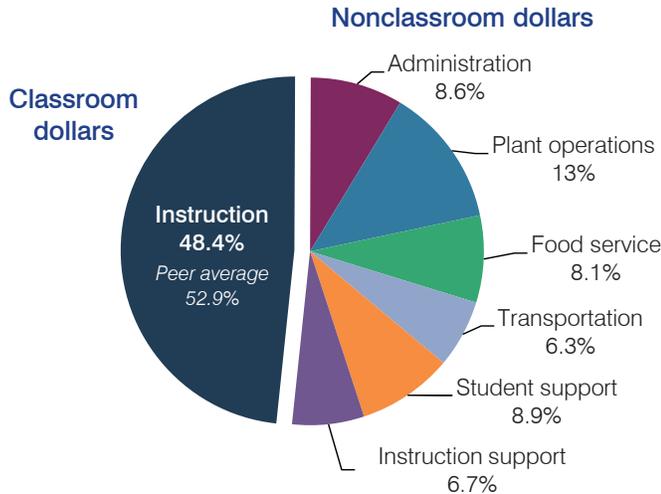
Yuma Union High School District

Yuma County
 Efficiency peer groups 2 and T-5, Achievement peer group 9
 Legislative district(s): 4 and 13

District size, location: Large, City
 Students attending: 10,539
 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	\$586	\$702	\$780
	Students per administrative position	50	67	67
Plant operations	Cost per square foot	\$6.31	\$6.25	\$6.09
	Square footage per student	140	148	153
Food service	Cost per meal equivalent	\$3.09	\$2.83	\$2.79
Transportation	Cost per mile	\$3.50	\$3.48	\$3.66
	Cost per rider	\$1,736	\$1,392	\$1,071

Very low Low Comparable High Very high

Per pupil spending

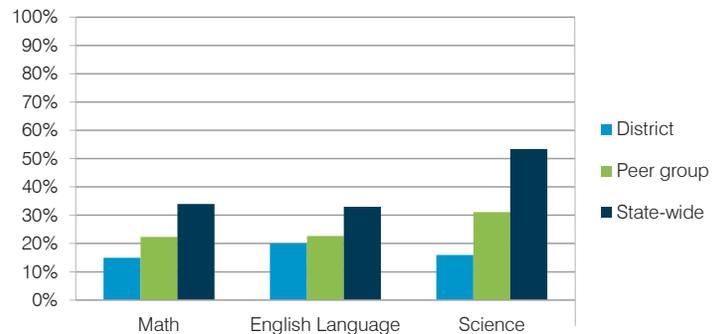
Spending by area	District		Peer average	State average
	2014	2015	2015	2015
Instruction	\$ 3,369	\$ 3,276	\$ 3,787	\$ 4,105
Administration	526	586	702	780
Plant operations	894	883	913	930
Food service	496	551	348	417
Transportation	465	424	359	371
Student support	569	604	567	613
Instruction support	426	451	483	442
Total operational	\$ 6,745	\$ 6,775	\$ 7,159	\$ 7,658
Land and buildings	\$ 17	\$ 65	\$ 649	\$ 641
Equipment	422	324	416	383
Interest	85	63	246	225
Other	49	77	164	150
Total nonoperational	\$ 573	\$ 529	\$ 1,475	\$ 1,399
Total per pupil spending	\$ 7,318	\$ 7,304	\$ 8,634	\$ 9,057

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUE

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2014)	82%	83%	76%
Poverty rate (2014)	31%	31%	23%
Students per teacher	23.9	21.5	18.6
Average teacher salary	\$45,286	\$53,881	\$46,008
Average years of teacher experience	10.2	11.6	11.0
Percentage of teachers in first 3 years	29%	16%	20%

Students who met state standards



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2013 through 2015

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage (max. 4%), trend	3.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average	State average
	2014	2015	2015	2015
Federal	\$ 1,067	\$ 1,412	\$ 934	\$ 1,299
State	3,681	3,709	3,277	3,517
Local	2,980	3,047	4,556	4,248
Total revenues per pupil	\$ 7,728	\$ 8,168	\$ 8,767	\$ 9,064
Select revenues from common sources				
Equalization formula funding	\$ 5,438	\$ 5,124	\$ 5,214	\$ 5,303
Grants	1,101	1,452	984	1,167
Donations and tax credits	112	144	98	78
Select revenues from less common sources				
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	612	733	10 of 10	

Yuma UHSD—page 2

Classroom dollar percentage

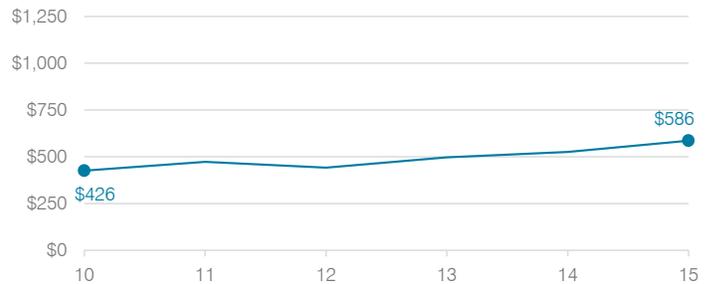
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	56.8	56.8	55.1	53.5	54.6	53.5	56.5	51.2	51.1	52.3	51.9	51.7	53.7	49.9	48.4

OPERATIONAL TRENDS Fiscal years as indicated

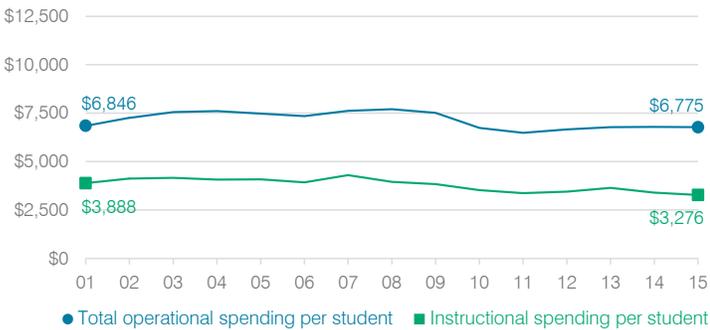
5-year spending trend (2010 through 2015)

Total operational spending per pupil, adjusted for inflation, returned to 2010 levels, but the percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.3 to 48.4 percent. Overall, as a percentage of total operational spending, instruction support increased substantially, administration increased, and food service increased slightly. Plant operations decreased.

Administrative cost per student



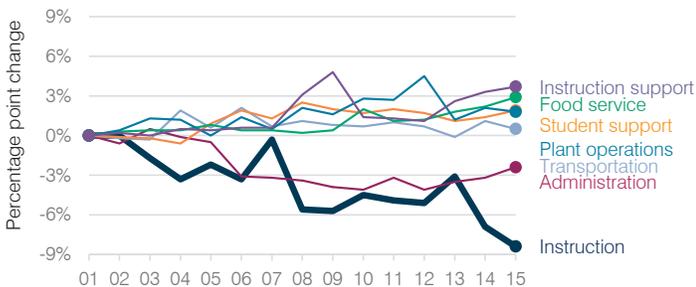
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



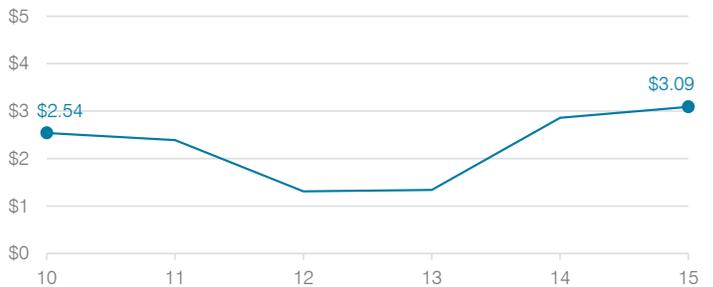
Plant cost per square foot and square footage per student



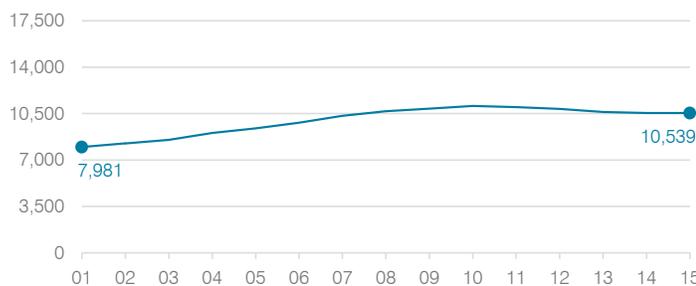
Changes in operational spending percentages



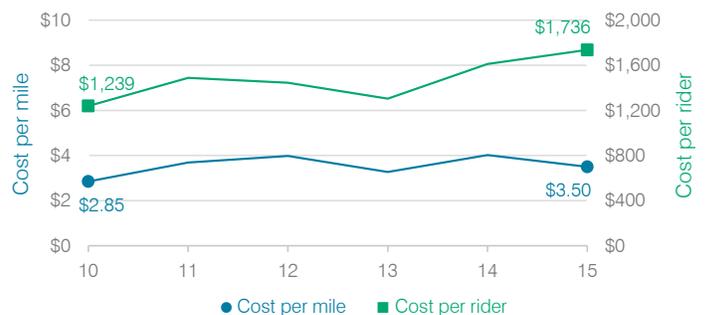
Food service cost per meal



Students attending



Transportation costs per mile and per rider



APPENDIX A

This appendix lists the 207 districts organized into operational efficiency, transportation efficiency, and student achievement peer groups. Table 6 (see pages a-1 through a-3) presents districts organized into operational efficiency peer groups based on district size, type, and location. Within each operational efficiency peer group, the districts are listed in order of their fiscal year 2015 classroom dollar percentages. Table 7 (see pages a-4 through a-8) presents districts organized into transportation efficiency peer groups based on miles per rider and district location. Within each transportation efficiency peer group, the districts are listed in order of their overall efficiency measure that equally considers fiscal year 2015 cost per mile and cost per rider. Some districts in both efficiency groups are excluded from their peer average because extreme values in their costs would skew the peer average. Table 8 (see pages a-9 through a-14) presents districts organized into student achievement peer groups based on district type, poverty, and location. Within each student achievement peer group, the districts are listed in order of the percentage of their students who met state standards on the Spring 2015 Arizona’s Measurement of Educational Readiness to Inform Teaching (AzMERIT) test and the Spring 2015 Arizona’s Instrument to Measure Standards (AIMS) test.

Table 6: Districts grouped by operational efficiency peer group and ranked by classroom dollar percentage Fiscal year 2015

Peer group		Classroom dollar percentage		Classroom dollar percentage	
Number	Description	District name	District name	District name	District name
1	Very large unified and union high school districts in cities and suburbs	Peer group average	56.6%		
		Gilbert USD	61.3	Mesa USD	55.8
		Chandler USD	61.1	Phoenix UHSD	55.4
		Deer Valley USD	60.7	Peoria USD	54.9
		Dysart USD	57.4	Scottsdale USD	53.9
		Paradise Valley USD	57.2	Tucson USD	48.7
2	Large unified and union high school districts in cities and suburbs	Peer group average	52.9%		
		Higley USD	56.0	Marana USD	53.3
		Glendale UHSD	55.8	Tempe UHSD	53.3
		Tolleson UHSD	53.8	Amphitheater USD	52.5
		Vail USD	53.7	Sunnyside USD	48.8
		Flagstaff USD	53.5	Yuma UHSD	48.4
3	Medium-large and medium unified and union high school districts in cities and suburbs	Peer group average	53.6%		
		Tanque Verde USD	59.9	Cave Creek USD	53.3
		Humboldt USD	55.4	Prescott USD	53.1
		Apache Junction USD	54.7	Buckeye UHSD	53.0
		Catalina Foothills USD	54.4	Agua Fria UHSD	53.0
		Sierra Vista USD	54.3	Queen Creek USD	50.5
		Fountain Hills USD	54.3	J.O. Combs USD	50.5
		Flowing Wells USD	54.2	Casa Grande UHSD	49.5
		Lake Havasu USD	54.0		
4	Large and medium-large unified and union high school districts in towns and rural areas	Peer group average	51.4%		
		Safford USD	66.2	Chino Valley USD	49.4
		Snowflake USD	57.9	Winslow USD	49.2
		Show Low USD	56.2	Kingman USD	48.9
		Sahuarita USD	55.6	Maricopa USD	48.7
		Payson USD	53.9	Page USD	48.7
		Florence USD	52.3	Whiteriver USD	46.9
		Nogales USD	52.1	Chinle USD	46.6
		Santa Cruz Valley USD	50.4	Coolidge USD	46.3
		Douglas USD	49.6	Window Rock USD	45.6

Table 6 (continued)

Peer group		Classroom dollar percentage		Classroom dollar percentage			
Number	Description	District name	District name	District name	District name		
5	Medium unified and union high school districts in towns and rural areas	Peer group average	50.2%				
		Thatcher USD	62.0	Round Valley USD	50.6		
		Pima USD	61.4	Bisbee USD	49.6		
		Mingus UHSD	60.6	Saddle Mountain USD	49.4		
		Morenci USD	60.1	Globe USD	48.7		
		Camp Verde USD	55.9	Tombstone USD	47.7		
		Willcox USD	55.5	St. Johns USD	47.1		
		Miami USD	54.2	San Carlos USD	46.5		
		Holbrook USD	53.4	Ganado USD	44.4		
		Mammoth-San Manuel USD	53.1	Baboquivari USD	43.6		
		Sedona-Oak Creek Joint USD	52.6	Pinon USD	42.4		
		Blue Ridge USD	52.5	Tuba City USD	41.6		
		Parker USD	52.1	Sanders USD	40.7		
		Colorado River UHSD	51.9	Kayenta USD	40.3		
		Benson USD	51.5	Red Mesa USD	36.1		
Wickenburg USD	50.9						
6	Small unified and union high school districts in towns and rural areas	Peer group average	49.0%				
		Bagdad USD	56.7	Duncan USD	49.2		
		Colorado City USD	54.6	Superior USD	48.8		
		Ajo USD	53.9	Heber-Overgaard USD	48.1		
		Ray USD	52.9	Ash Fork Joint USD	47.4		
		Fredonia-Moccasin USD	51.8	Ft. Thomas USD	46.1		
		Antelope UHSD	51.3	Gila Bend USD	44.8		
		Littlefield USD	51.3	Hayden-Winkelman USD	44.7		
		St. David USD	50.6	Joseph City USD	44.2		
		Williams USD	49.8	Grand Canyon USD	43.9		
		Mayer USD	49.3	Santa Cruz Valley UHSD	41.1		
		7	Very large and large elementary school districts in cities and suburbs	Peer group average	53.4%		
				Litchfield ESD	57.9	Alhambra ESD	53.7
Kyrene ESD	57.5			Pendergast ESD	53.5		
Cartwright ESD	56.2			Tempe ESD	52.8		
Washington ESD	54.5			Yuma ESD	49.4		
Glendale ESD	53.9			Roosevelt ESD	44.4		
8	Medium-large and medium elementary school districts in cities and suburbs			Peer group average	51.4%		
		Liberty ESD	58.8	Avondale ESD	51.6		
		Wilson ESD	55.6	Crane ESD	50.9		
		Buckeye ESD	53.7	Casa Grande ESD	50.1		
		Fowler ESD	53.6	Murphy ESD	49.7		
		Madison ESD	53.1	Balsz ESD	49.4		
		Union ESD	52.3	Phoenix ESD	49.2		
		Isaac ESD	52.0	Creighton ESD	48.5		
		Tolleson ESD	51.8	Osborn ESD	48.5		
		Littleton ESD	51.8	Riverside ESD	45.3		
		Laveen ESD	51.6				

Table 6 (concluded)

Peer group			Classroom dollar percentage		Classroom dollar percentage
Number	Description	District name		District name	
9	Medium-large and medium elementary school districts in towns and rural areas	Peer group average	50.3%		
		Bullhead City ESD	56.1	Gadsden ESD	49.2
		Toltec ESD	53.5	Somerton ESD	48.9
		Mohave Valley ESD	52.9	Nadaburg USD ¹	48.6
		Palominas ESD	52.9	Altar Valley ESD	45.2
		Cottonwood-Oak Creek ESD	50.5	Eloy ESD	44.7
10	Small elementary school districts in towns and rural areas	Peer group average	51.3%		
		Red Rock ESD	59.9	Beaver Creek ESD	50.5
		Clarkdale-Jerome ESD	57.2	Quartzsite ESD	49.2
		Naco ESD	55.3	Oracle ESD	48.9
		Palo Verde ESD	55.0	Stanfield ESD	45.8
		Wellton ESD	53.7	Sacaton ESD	45.4
		Arlington ESD	53.4	Peach Springs USD ¹	39.2
		Continental ESD	53.2		
11	Very small school districts	Peer group average	49.9%		
		Blue ESD	79.4	Santa Cruz ESD	49.2
		Hillside ESD	67.3	Paloma ESD	48.2
		Alpine ESD	61.2	Hyder ESD	47.7
		Bonita ESD	61.1	Seligman USD	47.6
		Double Adobe ESD	60.1	Owens-Whitney ESD	47.2
		Cochise ESD	58.7	Yarnell ESD	47.1
		Valentine ESD	56.6	Yucca ESD	46.1
		Kirkland ESD	55.8	Bicentennial UHSD	45.6
		Aguila ESD	55.6	Salome Consolidated ESD	45.6
		Sonoita ESD	55.1	Tonto Basin ESD	45.5
		Pearce ESD	55.0	Topock ESD	45.4
		Congress ESD	54.9	Wenden ESD	45.0
		Young ESD	54.8	Patagonia ESD	44.7
		Elfrida ESD	54.7	Patagonia UHSD	44.7
		McNary ESD	54.3	Vernon ESD	44.2
		Picacho ESD	53.6	Bouse ESD	43.9
		Sentinel ESD	53.2	McNeal ESD	43.4
		San Simon USD	53.0	Mohawk Valley ESD	43.3
		Skull Valley ESD	52.5	Bowie USD	43.2
		Maine Consolidated SD	51.8	Crown King ESD	43.1
		Canon ESD	51.8	Hackberry ESD	42.6
		Pine Strawberry ESD	51.5	Concho ESD	41.7
		Pomerene ESD	51.4	San Fernando ESD	40.0
		Solomon ESD	51.2	Ash Creek ESD	35.8
		Morristown ESD	50.6	Mobile ESD	34.7
		Apache ESD	50.4	Cedar USD	33.6
				Valley UHSD	50.1

¹ Although unified school districts, Nadaburg USD and Peach Springs USD were included in groups with elementary school districts because they did not have any high school students in fiscal year 2015.

Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data, fiscal year 2015 Arizona Department of Education student membership data, and fiscal year 2014 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Table 7: Districts grouped by transportation efficiency peer group and ranked by cost per mile and cost per rider
Fiscal year 2015**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-1	Districts in cities and suburbs traveling 150 miles per rider or less	Peer group average	\$6.37	\$ 837
		Crane ESD	5.20	581
		Tempe ESD	5.05	638
		Fowler ESD	4.68	745
		Riverside ESD	5.31	664
		Laveen ESD	6.12	563
		Littleton ESD	6.00	771
		Glendale ESD	6.55	772
		Flowing Wells USD	5.57	920
		Tolleson ESD	6.11	1,087
		Alhambra ESD	7.53	973
		Union ESD	6.49	1,176
		Madison ESD	8.85	965
		Murphy ESD	9.34	1,032
T-2	Districts in cities and suburbs traveling 151-220 miles per rider	Peer group average	\$4.87	\$ 815
		Sunnyside USD	3.36	654
		Buckeye ESD	3.71	733
		Litchfield ESD	3.67	742
		Osborn ESD	5.19	793
		Cartwright ESD	5.59	847
		Avondale ESD	5.47	1,016
		Creighton ESD	6.51	919
		Roosevelt ESD	6.40	1,264
		Balsz ESD	5.46	1,486
		Isaac ESD	8.05	1,379
		Phoenix ESD	7.97	1,758
		T-3	Districts in cities and suburbs traveling 221-269 miles per rider	Peer group average
Catalina Foothills USD	3.09			577
Fountain Hills USD	3.53			701
Sierra Vista USD	3.25			810
Queen Creek USD	3.43			877
J.O. Combs USD	3.24			942
Apache Junction USD	3.77			853
Tempe UHSD	3.66			893
Higley USD	4.13			998
Kyrene ESD	3.94			1,053
Wilson ESD	4.48			941
Chandler USD	4.39			1,145
Washington ESD	4.27			1,229
Dysart USD	4.00			1,344
Pendergast ESD	5.37			1,038

Table 7 (continued)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-4	Districts in cities and suburbs traveling 270-335 miles per rider	Peer group average	\$3.61	\$1,124
		Tanque Verde USD	2.77	994
		Cave Creek USD	3.24	849
		Marana USD	3.07	1,115
		Humboldt USD	3.24	1,072
		Casa Grande ESD	3.72	1,001
		Gilbert USD	3.59	1,089
		Prescott USD	3.76	1,045
		Tolleson UHSD	3.92	1,010
		Liberty ESD	3.53	1,143
		Amphitheater USD	3.41	1,229
		Agua Fria UHSD	3.64	1,198
		Deer Valley USD	4.42	1,175
		Paradise Valley USD	4.59	1,693
T-5	Districts in cities and suburbs traveling more than 335 miles per rider	Peer group average	\$3.48	\$1,392
		Vail USD	2.65	932
		Casa Grande UHSD	3.15	1,024
		Peoria USD	3.12	1,157
		Flagstaff USD	3.01	1,249
		Buckeye UHSD	2.88	1,300
		Yuma ESD	3.45	1,311
		Lake Havasu USD	3.81	1,520
		Scottsdale USD	3.89	1,521
		Yuma UHSD	3.50	1,736
		Mesa USD	4.25	1,621
		Tucson USD	4.62	1,946
		Glendale UHSD	6.15	2,720
		Phoenix UHSD	NA	799
T-6	Districts in towns and rural areas traveling less than 200 miles per rider	Peer group average	\$3.69	\$ 535
		Continental ESD	1.88	514
		Gadsden ESD	3.75	267
		Safford USD	2.75	504
		Nogales USD	4.26	296
		Bullhead City ESD	4.07	354
		Thatcher USD	3.04	554
		Somerton ESD	3.16	559
		Clarkdale-Jerome ESD	4.17	469
		Mohave Valley ESD	3.23	615
		Superior USD	3.51	586
		Mingus UHSD	3.26	680
		Eloy ESD	3.79	678
		Toltec ESD	5.17	614
		Maricopa USD	4.39	815
		St. David USD	3.20	1,004
		Globe USD	5.20	1,321
Colorado City USD	3.25	NR		

Table 7 (continued)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-7	Districts in towns and rural areas traveling 200-259 miles per rider	Peer group average	\$3.34	\$ 768
		Bagdad USD	1.97	381
		Mammoth-San Manuel USD	2.03	531
		Pima USD	3.84	345
		Beaver Creek ESD	2.65	620
		Quartzsite ESD	2.55	728
		Sahuarita USD	3.05	614
		Santa Cruz Valley USD	2.87	754
		Cottonwood-Oak Creek ESD	3.02	825
		Window Rock USD	3.16	835
		Chino Valley USD	3.26	820
		Whiteriver USD	3.48	776
		Gila Bend USD	3.27	1,010
		Miami USD	4.04	872
		Peach Springs USD	4.21	936
		Snowflake USD	3.95	1,046
		Morenci USD	4.64	911
		T-8	Districts in towns and rural areas traveling 260-379 miles per rider	Peer group average
Wellton ESD	1.38			525
Palominas ESD	1.96			635
Altar Valley ESD	1.99			627
Nadaburg USD	2.33			616
Littlefield USD	2.66			634
Parker USD	2.88			607
Stanfield ESD	2.13			870
Palo Verde ESD	2.34			827
Ft. Thomas USD	2.64			753
Show Low USD	2.46			894
Saddle Mountain USD	2.42			964
Blue Ridge USD	2.64			924
Benson USD	3.43			785
Winslow USD	2.25			1,272
Payson USD	3.39			1,271
Douglas USD	3.78			1,358
Sacaton ESD	4.34			1,633

Table 7 (continued)

Peer group		District name	Cost per mile	Cost per rider
Number	Description			
T-9	Districts in towns and rural areas traveling 380-489 miles per rider	Peer group average	\$2.13	\$ 958
		Ajo USD	1.58	623
		Heber-Overgaard USD	1.61	708
		Grand Canyon USD	2.38	502
		Wickenburg USD	1.94	855
		Joseph City USD	2.14	805
		Ganado USD	2.10	866
		Arlington ESD	1.92	956
		Kingman USD	2.21	833
		Ash Fork Joint USD	1.70	1,113
		Camp Verde USD	2.28	924
		Bisbee USD	2.12	1,043
		Hayden-Winkelman USD	2.48	966
		Tombstone USD	2.15	1,177
		Fredonia-Moccasin USD	2.24	1,225
		Coolidge USD	2.33	1,285
		Tuba City USD	2.83	1,066
Williams USD	2.76	1,440		
Chinle USD	2.89	1,401		
Page USD	2.33	1,835		
T-10	Districts in towns and rural areas traveling more than 489 miles per rider	Peer group average	\$2.01	\$1,256
		Antelope UHSD	1.04	817
		Duncan USD	1.29	903
		Holbrook USD	1.52	914
		Ray USD	1.53	1,052
		Mayer USD	1.79	1,157
		Oracle ESD	2.09	1,012
		St. Johns USD	1.48	1,402
		Florence USD	2.53	1,168
		Baboquivari USD	2.25	1,564
		Willcox USD	2.51	1,426
		Colorado River UHSD	2.72	1,484
		Santa Cruz Valley UHSD	2.73	1,511
		Sanders USD	2.64	1,586
		Round Valley USD	2.23	1,854
		Kayenta USD	2.66	1,629
		Red Mesa USD	2.74	1,584
Pinon USD	3.87	2,448		

Table 7 (concluded)

Peer group		District name	Cost per mile	Cost per rider
Number	Description			
T-11	Very small districts	Peer group average	\$1.55	\$1,620
		Double Adobe ESD	0.50	237
		Paloma ESD	0.71	391
		Owens-Whitney ESD	0.27	952
		Aguila ESD	0.75	582
		McNary ESD	0.96	415
		Morristown ESD	0.77	732
		Santa Cruz ESD	0.93	634
		Skull Valley ESD	1.24	585
		McNeal ESD	0.81	1,125
		Cochise ESD	1.50	482
		Valentine ESD	1.35	677
		Solomon ESD	1.73	307
		San Simon USD	0.92	1,199
		Pearce ESD	1.45	721
		Congress ESD	1.10	1,126
		Kirkland ESD	1.44	961
		Yarnell ESD	1.26	1,149
		Concho ESD	1.02	1,435
		Vernon ESD	1.26	1,242
		Alpine ESD	0.63	1,922
		Bonita ESD	1.74	776
		Hillside ESD	1.54	1,094
		Hyder ESD	1.43	1,309
		Elfrida ESD	1.75	977
		Canon ESD	2.12	620
		Tonto Basin ESD	1.63	1,334
		Mohawk Valley ESD	2.07	913
		Bicentennial UHSD	1.25	1,818
		Bouse ESD	2.43	748
		Picacho ESD	2.89	547
		Bowie USD	0.85	2,737
		Topock ESD	3.30	232
		Seligman USD	1.82	1,858
		Wenden ESD	2.14	1,871
		Mobile ESD	2.43	1,620
		Ash Creek ESD	1.55	2,670
		Pine Strawberry ESD	2.53	1,851
		Apache ESD	1.05	3,489
		Salome Consolidated ESD	3.35	1,460
		Valley UHSD	2.22	2,756
		Patagonia ESD	1.34	3,762
		Patagonia UHSD	1.34	3,762
		Maine Consolidated SD	3.02	2,154
		Sonoita ESD	1.69	3,669
		Pomerene ESD	5.92	566
		Sentinel ESD	2.72	4,161
		Cedar USD	3.48	3,900
		Hackberry ESD	5.48	3,421
		Young ESD	2.49	NR
		San Fernando ESD	NR	6,313

Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data, fiscal year 2015 Arizona Department of Education route reports, and fiscal year 2014 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Table 8: Districts grouped by student achievement peer group and ranked by percentage of students who met state standards
Fiscal year 2015**

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
1	Unified school districts with poverty rates less than 10 percent in cities and suburbs	Peer group average	54%	51%	76%
		Catalina Foothills USD	63	63	83
		Cave Creek USD	58	56	81
		Vail USD	58	49	82
		Tanque Verde USD	54	52	78
		Higley USD	54	51	79
		Gilbert USD	51	49	67
		Fountain Hills USD	43	40	64
2	Unified school districts with poverty rates of 10 to 17 percent in cities and suburbs	Peer group average	40%	40%	64%
		Chandler USD	53	52	74
		Scottsdale USD	47	48	66
		Deer Valley USD	44	44	70
		Queen Creek USD	44	39	71
		Paradise Valley USD	39	42	65
		Prescott USD	37	36	68
		Peoria USD	40	41	58
		Marana USD	36	38	62
		Dysart USD	29	31	52
3	Unified school districts with poverty rates greater than 17 percent in cities and suburbs	Peer group average	34%	33%	55%
		Sierra Vista USD	43	40	59
		Lake Havasu USD	41	37	61
		Amphitheater USD	36	38	59
		Mesa USD	38	33	61
		Humboldt USD	31	36	61
		Flagstaff USD	30	25	53
		Apache Junction USD	28	27	49
		Tucson USD	25	28	38
4	Unified school districts with poverty rates less than 20 percent in towns and rural areas	Peer group average	27%	30%	48%
		Thatcher USD	41	44	65
		St. David USD	34	49	63
		Morenci USD	37	29	62
		Sahuarita USD	36	35	55
		Sedona-Oak Creek Joint USD	32	37	55
		Florence USD	29	29	49
		Maricopa USD	27	27	49
		Fredonia-Moccasin USD	24	25	47
		Tombstone USD	25	26	39
		Saddle Mountain USD	32	20	37
		Duncan USD	20	20	39
		Mammoth-San Manuel USD	19	24	33
		Bagdad USD	20	19	37
Bowie USD ¹	4	-	-		

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
5	Unified school districts with poverty rates of 20 to 27 percent in towns and rural areas	Peer group average	25%	24%	48%
		Snowflake USD	52	46	72
		Benson USD	41	41	60
		Round Valley USD	38	29	57
		Pima USD	27	36	59
		Chino Valley USD	30	33	59
		San Simon USD	28	29	61
		Wickenburg USD	36	27	49
		Safford USD	28	25	56
		Payson USD	29	29	50
		Grand Canyon USD	20	29	52
		Santa Cruz Valley USD	30	26	44
		Camp Verde USD	23	20	55
		Ray USD	13	18	60
		Littlefield USD	23	21	46
		Willcox USD	24	19	43
		Seligman USD	15	16	48
		Page USD	18	15	36
		Globe USD	16	12	34
		Coolidge USD	10	11	22
Gila Bend USD	7	12	23		
Superior USD	9	8	16		
6	Unified school districts with poverty rates of 28 to 36 percent in towns and rural areas	Peer group average	26%	24%	48%
		Ash Fork Joint USD	49	42	84
		Heber-Overgaard USD	38	32	72
		St. Johns USD	37	36	65
		Blue Ridge USD	40	36	55
		Show Low USD	27	30	65
		Joseph City USD	32	32	58
		Flowing Wells USD ²	30	31	53
		Kingman USD	27	24	41
		Ajo USD	25	25	40
		Holbrook USD	25	20	45
		Winslow USD	22	19	35
		Mayer USD	11	13	47
		Williams USD	13	16	42
		Parker USD	21	16	33
		Bisbee USD	14	15	41
		Tuba City USD	21	12	25
		Ft. Thomas USD	16	12	20

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
7	Unified school districts with poverty rates greater than 36 percent in towns and rural areas	Peer group average	15%	13%	24%
		Colorado City USD	40	33	68
		Nogales USD	27	24	39
		Douglas USD	21	23	30
		Miami USD	17	17	38
		Sunnyside USD ²	16	16	32
		Hayden-Winkelman USD	10	15	24
		Pinon USD	17	10	17
		Kayenta USD	12	11	21
		Chinle USD	15	9	19
		Red Mesa USD	10	10	22
		Window Rock USD	9	11	15
		Ganado USD	10	8	17
		Baboquivari USD	8	7	15
		Sanders USD	10	5	13
Whiteriver USD	10	7	10		
San Carlos USD	6	2	10		
8	Union high school districts with poverty rates of 24 percent or less in cities and suburbs	Peer group average	21%	23%	40%
		Tempe UHSD	30	32	59
		Buckeye UHSD	26	19	42
		Agua Fria UHSD	23	26	38
		Casa Grande UHSD	16	22	35
		Tolleson UHSD	9	16	26
9	Union high school districts with poverty rates greater than 24 percent in cities and suburbs	Peer group average	22%	23%	31%
		Glendale UHSD	29	28	53
		Phoenix UHSD	23	20	25
		Yuma UHSD	15	20	16
10	Union high school districts with poverty rates of 24 percent or less in towns and rural areas	Peer group average	25%	25%	40%
		Patagonia UHSD	46	38	58
		Mingus UHSD	21	22	49
		Santa Cruz Valley UHSD	7	16	15
11	Union high school districts with poverty rates greater than 24 percent in towns and rural areas	Peer group average	16%	20%	32%
		Valley UHSD	23	26	41
		Bicentennial UHSD	21	23	33
		Colorado River UHSD	12	19	41
		Antelope UHSD	8	10	12
12	Elementary school districts with poverty rates less than 21 percent in cities and suburbs	Peer group average	47%	47%	73%
		Kyrene ESD	54	51	77
		Madison ESD	49	48	77
		Litchfield ESD	48	49	76
		Liberty ESD	35	38	63
13	Elementary school districts with poverty rates of 21 to 30 percent in cities and suburbs	Peer group average	29%	26%	47%
		Crane ESD	43	36	64
		Laveen ESD	32	27	52
		Yuma ESD	33	25	50
		Casa Grande ESD	31	27	48
		Pendergast ESD	29	31	44
		Buckeye ESD	27	28	49
		Avondale ESD	23	25	51
		Riverside ESD	25	23	45
		Littleton ESD	25	19	46
		Union ESD	23	23	28

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
14	Elementary school districts with poverty rates of 31 to 40 percent in cities and suburbs	Peer group average	27%	24%	45%
		Washington ESD	29	32	55
		Tempe ESD	32	31	52
		Tolleson ESD	29	25	46
		Fowler ESD	29	23	38
		Glendale ESD	22	18	45
		Roosevelt ESD	20	17	35
15	Elementary school districts with poverty rates greater than 40 percent in cities and suburbs	Peer group average	23%	19%	40%
		Osborn ESD	33	21	49
		Wilson ESD	25	23	49
		Alhambra ESD	26	19	45
		Cartwright ESD	24	18	42
		Phoenix ESD	21	21	40
		Creighton ESD	24	21	31
		Balsz ESD	25	14	35
		Isaac ESD	16	15	36
		Murphy ESD	14	15	29
16	Elementary school districts with poverty rates less than 16 percent in towns and rural areas	Peer group average	28%	34%	60%
		Skull Valley ESD ¹	50	57	-
		Maine Consolidated SD	28	33	81
		Continental ESD	37	38	59
		Bonita ESD	36	37	56
		Elfrida ESD	21	28	76
		Morristown ESD	24	30	62
		Nadaburg USD ³	25	28	47
		Blue ESD ¹	15	33	-
		Toltec ESD	19	19	37
		Mobile ESD ¹	-	-	-
		San Fernando ESD ¹	-	-	-
17	Elementary school districts with poverty rates of 16 to 22 percent in towns and rural areas	Peer group average	29%	30%	61%
		Sonoita ESD	42	48	100
		Yucca ESD ¹	42	33	-
		Hyder ESD	53	33	74
		Clarkdale-Jerome ESD	41	39	74
		Red Rock ESD	30	35	79
		Solomon ESD	36	39	69
		Bouse ESD ¹	21	25	-
		Owens-Whitney ESD ¹	38	69	-
		Oracle ESD	26	20	48
		Beaver Creek ESD	15	14	50
		Quartzsite ESD	16	26	32
		McNeal ESD ¹	16	13	-
		Stanfield ESD	20	11	26
		Hillside ESD ¹	11	21	-
Crown King ESD ¹	-	-	-		

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
18	Elementary school districts with poverty rates of 23 to 28 percent in towns and rural areas	Peer group average	36%	35%	63%
		Alpine ESD ¹	62	57	-
		Cochise ESD	46	48	94
		Hackberry ESD ¹	56	63	-
		Palominas ESD	45	40	75
		Young ESD	34	46	75
		Canon ESD	36	42	75
		Pine Strawberry ESD	37	31	82
		Pomerene ESD	37	32	77
		Santa Cruz ESD	40	42	61
		Sentinel ESD ¹	43	35	-
		Palo Verde ESD	36	31	58
		Cottonwood-Oak Creek ESD	31	31	60
		Mohave Valley ESD	33	24	50
		Pearce ESD	29	24	50
		Altar Valley ESD	22	19	40
Picacho ESD	11	13	45		
Valentine ESD	7	10	35		
19	Elementary school districts with poverty rates of 29 to 34 percent in towns and rural areas	Peer group average	28%	26%	43%
		Congress ESD	77	66	81
		Yarnell ESD ¹	41	44	-
		Topock ESD	56	34	71
		Kirkland ESD	33	33	45
		Patagonia ESD	31	32	40
		Wellton ESD	25	15	48
		Vernon ESD	17	19	50
		Double Adobe ESD ¹	13	21	-
		Arlington ESD	22	16	39
		Mohawk Valley ESD	11	8	22
		Naco ESD	7	12	19
		Peach Springs USD ³	5	6	18
		20	Elementary school districts with poverty rates of 35 to 44 percent in towns and rural areas	Peer group average	22%
Bullhead City ESD	37			25	66
Concho ESD	33			27	67
Aguila ESD	20			19	47
Gadsden ESD	25			25	32
Somerton ESD	20			17	37
Eloy ESD	17			12	31
Wenden ESD	18			15	25
McNary ESD	12			11	32
Cedar USD ³	16			12	25
Apache ESD ¹	-			-	-

Table 8 (concluded)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
21	Elementary school districts with poverty rates greater than 44 percent in towns and rural areas	Peer group average	17%	21%	28%
		Tonto Basin ESD ¹	32	45	-
		Paloma ESD	13	17	42
		Ash Creek ESD ¹	5	19	-
		Salome Consolidated ESD	15	11	25
		Sacaton ESD	18	13	17

¹ Scores are not shown because measure did not meet auditors' criteria for reporting.

² Although urban districts, Flowing Wells USD and Sunnyside USD were included in groups with rural districts to better match poverty rates.

³ Although unified school districts, Cedar USD, Nadaburg USD, and Peach Springs USD were included in groups with elementary school districts because they did not have any high school students take AzMERIT or AIMS in fiscal year 2015.

Source: Auditor General staff analysis of fiscal year 2015 Arizona Department of Education AzMERIT and AIMS data and fiscal year 2014 U.S. Census Bureau poverty rates and location designations reported in the National Center for Education Statistics' Common Core of Data.

APPENDIX B

Definition of the classroom dollar percentage

The definition of classroom dollars used in this report is based on the same definition developed by the U.S. Department of Education's National Center for Education Statistics for "instruction." The classroom dollar percentage is the amount spent for classroom purposes divided by the total amount spent for day-to-day operations, or total operational spending. The calculation excludes monies spent for debt repayment; capital outlay, such as purchasing land, buildings, and equipment; and programs outside the scope of preschool through grade 12 education, such as adult education and community services.

Total operational spending includes classroom and nonclassroom expenses as shown below:

Classroom dollars

- **Classroom personnel**—Salaries and benefits for teachers, teachers' aides, substitute teachers, graders, and guest lecturers.
- **General instructional supplies**—Paper, pencils, crayons, etc.
- **Instructional aids**—Textbooks, workbooks, software, films, etc.
- **Activities**—Field trips, athletics, and co-curricular activities, such as choir and band.
- **Tuition**—Paid to out-of-state and private institutions.

Nonclassroom dollars

- **Administration**—Salaries and benefits for superintendents, principals, business managers, and clerical and other staff who perform accounting, payroll, purchasing, warehousing, printing, human resource activities, and administrative technology services; and other costs related to these services and the governing board.
- **Plant operations and maintenance**—Salaries, benefits, and other costs related to equipment repair, building maintenance, custodial services, groundskeeping, and security; and costs for heating, cooling, lighting, and property insurance.
- **Food service**—Salaries, benefits, food supplies, and other costs related to preparing, transporting, and serving meals and snacks.
- **Transportation**—Salaries, benefits, and other costs related to maintaining buses and transporting students to and from school and school activities.
- **Student support services**—Salaries and benefits for attendance clerks, social workers, counselors, nurses, audiologists, and speech pathologists and other costs related to these support services to students.
- **Instruction support services**—Salaries and benefits of curriculum directors, special education directors, teacher trainers, librarians, media specialists, and instruction-related IT staff and other costs related to assisting instructional staff in delivering instruction.

Description of nonoperational spending

Nonoperational spending includes costs associated with capital outlay (such as purchasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education, but excludes principal payments on bond debt. The following categories comprise nonoperational expenditures:

- **Land and buildings**—Expenditures for the purchase or lease of land and existing buildings, constructing and renovating school buildings, and improving school grounds.
- **Equipment**—Expenditures for the purchase or lease of initial, additional, and replacement equipment, such as furniture, vehicles, and technology-related hardware and noninstructional software.
- **Interest**—Expenditures for the interest on long- and short-term debt.
- **Other**—Expenditures for all remaining nonoperational spending—those primarily for adult education; community services to students, staff, or other community participants; and civic activities, such as parent-teacher association meetings, public forums, lectures, and clubs.¹

Description of revenue sources

Arizona school districts receive revenues from local, state, and federal sources. In general, districts receive local and state revenues based on an equalization formula set by state law. This “equalization formula funding” provides the base funding for districts through locally levied property taxes and state-appropriated monies. Districts also receive state monies through additional statutory formulas, such as classroom site and instructional improvement formulas. Some districts receive other local and state revenues as allowed by state law to provide funding for a small school adjustment, voter-approved budget override or bond, or activities required or permitted to comply with a federal court order for desegregation. Many districts also receive local, state, or federal monies through grants for specific purposes, such as providing meals and additional educational opportunities to students from low-income families. Descriptions for specific revenue sources discussed in this report or shown on state and district pages are as follows:

- **Equalization formula funding**—Basic formula funding for school districts provided by state law, calculated as the total of the base support level, transportation support level, and district additional assistance.
- **Federal impact aid**—Federal monies provided to districts that have been impacted by the presence of tax-exempt federal lands or the enrollment of students living on federal lands, such as military bases and reservations.
- **Grants**—Federal, state, and local monies that are generally provided for specific purposes, including programs targeted toward at-risk students and programs that distribute the majority of their monies based on poverty rates.

¹ A district’s governing board may provide academic and skill development for all citizens and furnish facilities for the dissemination of community-related services in accordance with Arizona Revised Statutes (A.R.S.) §§15-1141 and 15-1142, and may also permit the use of school facilities under its direction for civic activities as defined in A.R.S. §15-1105.

- **Transportation funding**—Monies for student transportation based on the state funding formula that uses primarily the number of miles traveled and secondarily the number of eligible students transported.
- **Additional budgetary funding**—Additional monies received through the state funding formula for relative costs associated with various classifications, including district size, type, and location, and numbers and types of special needs children.
- **Small school adjustment**—Additional monies received by small districts, which are allowed by law to increase their expenditure budgets without voter approval if their student enrollment is within the following prescribed numbers:
 - Grades K-8 with 125 or fewer students
 - Grades 9-12 with 100 or fewer students
- **Desegregation**—Additional local and state monies districts may receive to comply with a court order or administrative agreement with the U.S. Department of Education Office of Civil Rights.
- **Voter-approved budget overrides**—Additional monies districts may receive through voter-approved increases to district expenditure budgets.
- **Voter-approved levy increases**—Additional monies districts may receive through voter-approved tax increases related to budget overrides or the repayment of voter-approved bonds.
- **Tax credits**—Monies provided to districts in accordance with A.R.S. §43-1089.01, which allows taxpayers to claim credit—up to \$200 per individual tax return or \$400 per joint tax return—for fees paid or contributions made to a school for extracurricular activities or character education programs.
- **Donations**—Monies provided to districts to be used for purposes specified by donors or to reduce district taxes.

Scope

All of the State's 236 school districts were included in calculating the fiscal year 2015 state-wide classroom dollar percentage. However, some districts were excluded from further analysis as follows:

- When calculating individual district classroom dollar percentages, transporting districts, joint technological education districts (JTED), and accommodation districts were excluded. Transporting districts transport all of their students to other districts and, therefore, do not have classroom expenditures, and JTEDs and accommodation districts often operate very differently than other districts and among themselves in terms of the services they provide and how they provide them.
- When analyzing state-wide trends in the efficiency of district operations, very small districts, i.e., those serving fewer than 200 students; transporting districts; JTEDs; and accommodation districts were excluded. Transporting districts, JTEDs, and accommodation districts often operate differently than most school districts in terms of the services they provide, the students they serve, and the programs they offer. Additionally, these districts and very small districts often have wide ranges of operational costs and, therefore, would distort the analysis of factors generally affecting districts of other types and sizes.

Sources and methodology

To analyze the most current revenue and expenditure data available for Arizona's districts, auditors obtained fiscal year 2015 school district Annual Financial Reports (AFRs) and Classroom Site Fund Narrative Results Summaries (CSF Narratives) from the Arizona Department of Education (ADE). In addition, all of the State's 236 school districts provided auditors with fiscal year 2015 accounting data. The information used to prepare this report was not audited; however, it was subject to certain quality control procedures to help ensure its reasonableness. For example, instead of auditing the AFRs, CSF Narratives, and accounting data to the underlying district records, auditors performed analytical procedures using the financial data and interviewed school district officials about anomalies or variances. Auditors corrected any data errors prior to calculating classroom dollar percentages and other measures analyzed for, and presented in, this report.

Other information related to the analyses presented in this report was obtained from ADE, such as school district staffing levels, academic achievement indicators, bus mileage, and average daily membership counts; and from the Arizona School Facilities Board (SFB), such as square footage and number of schools. In addition, auditors obtained national-level financial data from the National Center for Education Statistics, and district-level poverty rates and locations relative to population centers from the U.S. Census Bureau. In order to provide explanations for cost changes, auditors reviewed and analyzed historical spending and trends, and identified efficient and inefficient operational practices from school district performance audits this Office conducted and interviews of school district staff. Where noted, auditors adjusted spending data to fiscal year 2015 dollars using the Consumer Price Index published by the U.S. Labor Department, Bureau of Labor Statistics, when analyzing historical spending and trends.

District peer groups

To compare the school districts' efficiency and effectiveness, auditors developed three types of district peer groups. The peer groups are presented in Tables 6, 7, and 8 in Appendix A beginning on pages a-1, a-7, and a-9, respectively.

- To compare districts' administration, plant operations, and food service cost measures relative to peer groups', auditors developed operational efficiency peer groups using district size, type, and location because these factors are associated with school districts' cost measures in these areas. This same peer group was used for revenue comparisons. The six district size categories are defined on page b-4. The two district type categories are elementary and high school/unified. Auditors grouped union high school districts with unified districts because both districts serve high school students. The two location categories are cities/suburbs and town/rural areas. The U.S. Census Bureau classifies districts by distance and population density into four main categories: city, suburb, town, and rural. Auditors grouped together districts located in city and suburban areas and grouped together districts located in town and rural areas. Considering these three factors, auditors created 11 operational efficiency peer groups to compare the efficiency of district operations in administration, plant operations, and food service operations. These peer groups are labeled 1 through 11, and each includes between 10 and 53 districts.
- To compare districts' transportation cost measures relative to peer groups', auditors developed transportation efficiency peer groups using location and miles per rider because these factors are associated with school districts' transportation cost measures. Auditors

grouped together districts based on similar location and miles per rider using an average of historical miles per rider over the past 5 fiscal years. Considering these factors, auditors created 11 transportation efficiency peer groups to compare the efficiency of transportation operations. These peer groups are labeled T-1 through T-11, and each includes between 11 and 50 districts.

- To compare districts' academic indicators relative to peer groups', auditors developed student achievement peer groups using poverty rates, district type, and location. Considering these factors, auditors created 21 achievement peer groups to compare student achievement. These peer groups are labeled 1 through 21, and each includes between 3 and 21 districts.

State and individual district pages

The following describes the data sources, definitions, and methodology for the state page (see pages 18 and 19) and individual district pages (see pages 20 through 433). This information is organized into six sections: background information, such as the number of districts and schools; operational efficiency, such as classroom and nonclassroom spending and other efficiency measures; student and teacher measures, such as average teacher salaries and the percentage of students passing state-wide achievement tests; financial assessment; revenues; and operational trends, such as classroom dollar percentage and total operational and instructional spending per student. "N/A" indicates that information is not available, not applicable, or not appropriate to include because it could reveal personal information about a small number of district employees or students. Further, auditors chose not to report student test scores when the population of test takers was too small or providing the information could identify individual student results. "NR" indicates that auditors determined that the district's information is not reliable and is, therefore, not being reported or included in peer averages. Further, some districts are excluded from the peer average for certain efficiency measures because their extreme values would skew the peer average. Graphics with discontinuous trend lines indicate that data is not available, not applicable, not appropriate to include, or not reliable for particular years. All information is for fiscal year 2015 unless otherwise indicated. Because Patagonia ESD and Patagonia UHSD operate essentially as one district and comingle costs, the two districts' spending and other efficiency measures are presented combined on each district's individual page in this report. Additionally, Clifton USD does not have an individual district page because it was not in operation in fiscal year 2015 and had minimal costs.

Background information

- **County**—Auditor General staff analysis of ADE-provided county data. For district boundaries encompassing more than one county, the county in which the district office resides is presented.
- **Legislative districts**—Auditor General staff analysis of school district and legislative district boundaries.
- **Location**—Auditor General staff analysis of the National Center for Education Statistics' fiscal year 2014 urban-centric locale codes that use geocoding and population information to assign a designation based on proximity to population clusters. The four main categories are city, suburb, town, and rural.

- **Students attending/District size**—Auditor General staff analysis of ADE-provided, school district-reported attending average daily membership (ADM) counts. ADM numbers are rounded to the nearest whole number. District sizes were categorized as follows:

Size	Students attending
o Very large	20,000+
o Large	8,000 to 19,999
o Medium-Large	2,000 to 7,999
o Medium	600 to 1,999
o Small	200 to 599
o Very small	Fewer than 200

- **Number of schools**—Auditor General staff analysis of ADE's ADM reports and SFB district-wide building reports.

Operational efficiency

- **Spending by operational area**—Auditor General staff analysis of spending in each operational area divided by total operational spending, using district-reported accounting data and AFRs.
- **Efficiency measures relative to peer averages**—Auditor General staff compared a district's cost measures, such as cost per square foot, and other related measures, such as square footage per student, to its peer group averages. Auditors identified whether the district's cost measures were very low/very high, low/high, or comparable to its peer averages, and indicated the determination by a color bar for each measure. Additionally, auditors used the individual measures to determine an overall assessment for each operational area. The efficiency measures and relativity to peer group averages are explained in more detail below. In addition, for the 53 very small districts, auditors provided comparative information but did not identify the relativity with a color bar because these districts' spending patterns are highly variable and result in less meaningful group averages. The following criteria were used to determine the efficiency measures relative to peer averages:
 - o Green—Very low—Lower than the peer average by more than 15 percent
 - o Blue—Low—Lower than the peer average by 5.01 to 15 percent
 - o Yellow—Comparable—Within 5 percent of the peer average
 - o Orange—High—Higher than the peer average by 5.01 to 15 percent
 - o Red—Very high—Higher than the peer average by more than 15 percent

Administration—

- **Cost per pupil:** Auditor General staff analysis of administrative costs divided by the number of students, using district-reported accounting data and ADE-provided ADM data.
- **Students per administrative position:** The number of students divided by the number of administrative full-time equivalent employees (FTEs), using ADE-provided ADM data and district-reported information on the *School District Employee Report*.
- **Overall assessment:** Administrative cost per pupil was compared to the peer group average.

Plant operations—

- Cost per square foot: Auditor General staff analysis of plant operations and maintenance costs divided by the total square footage, using district-reported accounting data and SFB-provided, district-wide building reports.
- Square footage per student: Auditor General staff analysis of the total square footage divided by the number of students, using SFB-provided, district-wide building reports and ADE-provided ADM data.
- Overall assessment: Cost per square foot and square footage per student were compared to the peer group averages. The overall assessment for plant operations is based on cost per square foot and also considers the impact of the district having very high or very low square footage per student.

Food service—

- Cost per meal equivalent: Auditor General staff analysis of food service costs divided by the total number of meals served, using district-reported accounting data and AFRs. Total number of meals served is the sum of total lunches served, total breakfasts served divided by 2, total snacks served divided by 3, and total a la carte sales divided by the district's federal free lunch reimbursement rate in fiscal year 2015.
- Overall assessment: Cost per meal was compared to the peer group average.

Transportation—

- Cost per mile: Auditor General staff analysis of transportation costs divided by the total miles driven, using district-reported accounting data and ADE-provided transportation route reports.
- Cost per rider: Auditor General staff analysis of transportation costs divided by the total eligible riders transported, using district-reported accounting data and ADE-provided transportation route reports.
- Overall assessment: Cost per mile and cost per rider were compared to the peer group averages. The overall cost measure for transportation equally considers how a district compares to its transportation peer group in cost per mile and cost per rider.

- **Per pupil spending**

- District—Auditor General staff analysis of fiscal years 2014 and 2015 operational and nonoperational costs divided by the number of students, using district-reported accounting data and AFRs, and ADE-provided ADM data.
- Peer average—Auditor General staff analysis of operational efficiency peer districts' per pupil expenditures. The peer group averages exclude districts with extreme or unreliable values and were calculated by averaging individual districts' per pupil expenditures in each operational and nonoperational area.
- State average—Auditor General staff analysis of district-reported accounting data and AFRs, and ADE-provided ADM data. The State's per pupil amounts were calculated by dividing total expenditures in each operational and nonoperational area by the total number of students (ADM).

- National average—National Center for Education Statistics' fiscal year 2013 data, the most recently available national data.

Student and teacher measures

- **Attendance rate**—School district attendance rates obtained from ADE in October 2015. The district- and state-level attendance rates were calculated by dividing the number of student attendance days by the number of student membership days. The peer average percentages were calculated by adding individual districts' attendance rates and dividing by the number of districts in each peer group.
- **Graduation rate**—For districts serving high school students, the fiscal year 2014 (the most recent year for available data) 4-year cohort graduation rates obtained from ADE in September 2015. The peer average percentages were calculated by adding individual districts' graduation rates and dividing by the number of districts in each peer group. The state average is the fiscal year 2014 graduation rate reported by ADE.
- **Poverty rate**—Auditor General staff analysis of U.S. Census Bureau fiscal year 2014 (the most recent year for available data) *Small Area Income and Poverty Estimates* published in December 2015. District- and state-level poverty rates were calculated by dividing the number of children 5 to 17 years old who were living at or below the federal poverty level by the total number of children 5 to 17 years old. The peer average percentages were calculated by adding individual districts' poverty rates and dividing by the number of districts in each peer group.
- **Students per teacher**—Auditor General staff analysis of ADE-provided ADM data and certified teacher FTEs as reported by districts on their CSF Narratives. The district- and state-level ratios were calculated by dividing total ADM by total certified teacher FTEs, and the peer average ratios were calculated by adding individual districts' student-teacher ratios and dividing by the number of districts in each peer group.
- **Average teacher salary**—Auditor General staff analysis of total operational spending for certified teacher salaries (excluding salaries for substitute teachers) from district-reported accounting data and the total number of certified teacher FTEs from district-reported CSF Narratives. The district- and state-level averages were calculated by dividing the total teacher salaries by the total certified teacher FTEs, and the peer averages were calculated by adding individual districts' average teacher salaries and dividing by the number of districts in each peer group.
- **Average years of teacher experience**—Auditor General staff analysis of district-reported certified teacher FTEs and years of experience obtained from ADE in October 2015. The years of experience includes the actual, uncapped number of years of experience for each certified teacher. The district- and state-level years of experience were calculated by dividing the total number of years of experience by the total certified teacher FTEs. The peer averages were calculated by adding individual districts' average years of experience and dividing by the number of districts in each peer group.
- **Percent of teachers in first 3 years**—Auditor General staff analysis of district-reported certified teacher FTEs and years of experience obtained from ADE in October 2015. The district- and state-level percentages were calculated by dividing the number of certified teachers in their first 3 years by the total number of certified teachers. The peer average percentages were calculated by adding individual districts' percentages of teachers in their first 3 years and dividing by the number of districts in each peer group.

- **Percentage of students who met state standards**—Auditor General staff analysis of the Spring 2015 Arizona’s Measurement of Educational Readiness to Inform Teaching (AzMERIT) Math and English Language Arts test results obtained from ADE in December 2015 and the Spring 2015 Arizona’s Instrument to Measure Standards (AIMS) Science test results obtained from ADE in September 2015. The district and state-wide percentages were calculated by dividing the total number of students who met state standards—that is, those who scored proficient or highly proficient on AzMERIT or those who met or exceeded the state standards on AIMS Science—by the total number of students who took the tests. Test results were aggregated across grade levels and courses, as applicable. The peer group average percentages were calculated by adding individual districts’ percentages of students who met state standards and dividing by the number of districts in each peer group. Auditor General staff chose not to report student test scores when the population of test takers was too small or providing the information could identify individual student results. Additionally, these districts’ student scores are not included in peer group averages.

Financial stress assessment

Auditor General staff developed six key local measures to determine Arizona districts’ financial stress. Auditors identified whether each of the district’s measures presented a low, moderate, or high risk of financial stress, and indicated the stress level by a color bar for each measure. In addition to the six key measures, Auditor General staff also determined an overall financial stress level based on the results of the six measures.

- **Overall financial stress level**—The overall financial stress level equally considers each of the district’s financial stress measures. For purposes of this report, the following terminology was used to describe the overall financial stress level:
 - High—Districts with three or more individual measures found to be at a high financial stress level.
 - Low—Districts with no measures found to be at a high financial stress level and more than half of their measures found to be at a low financial stress level; and districts with one measure found to be at a high financial stress level and at least two-thirds of their measures found to be at a low financial stress level.
 - Moderate—Districts that were not designated as high or low as described above.
- **Change in number of district students**—Auditor General staff analysis of ADE-provided ADM data for fiscal years 2013 through 2015 to determine the direction and extent of change in the number of district students from fiscal years 2013 to 2015. When analyzing the change in number of district students, auditors considered the relative size of the district based on the district size categories, described on page b-6. In addition, for districts with moderate decreases in their numbers of district students, further analysis was done to determine if the decreases were concentrated at one or more schools. For purposes of this report, the following terminology was used to describe change in the number of district students:
 - Large decrease—Districts with decreases of:
 - Very small and small districts: 15 percent or more
 - Medium and medium-large districts: 10 percent or more
 - Large and very large districts: 5 percent or more
 - Concentrated decrease—Districts with decreases that approached but did not exceed the percentage points for a large decrease designation described above and that had

decreases at one or more schools that exceeded the percentage points for a large decrease

- Moderate decrease—Districts not found to have a concentrated decrease as described above but had the following:
 - Very small and small districts: 5 to 14.99 percent decrease
 - Medium and medium-large districts: 3 to 9.99 percent decrease
 - Large and very large districts: 2 to 4.99 percent decrease
- Increase—Districts with increases of:
 - Very small and small districts: 5 percent or more
 - Medium and medium-large districts: 3 percent or more
 - Large and very large districts: 2 percent or more
- Steady—Districts with increases or decreases of:
 - Very small and small districts: 4.99 percent or less
 - Medium and medium-large districts: 2.99 percent or less
 - Large and very large districts: 1.99 percent or less
- Small school adjustment—Districts eligible for a small school adjustment in accordance with A.R.S. §15-949, as follows:¹
 - Elementary school districts with 125 or fewer students
 - Union high school districts with 100 or fewer students
 - Unified school districts with 125 or fewer elementary or 100 or fewer high school students
- **Spending exceeded operating/capital budgets**—Auditor General staff analysis of districts' overspending of the Maintenance and Operation and Unrestricted Capital Outlay Funds for fiscal years 2013 through 2015 and the Soft Capital Allocation Fund for fiscal year 2013, using district-reported budget limits and expenditure data obtained from ADE. When analyzing overspending, auditors excluded approved emergency overspending. In addition, auditors considered the amount and frequency of overspending. For purposes of this report, the following terminology was used to describe the operating and capital overspending:
 - Operating only—Districts with overspending in their Maintenance and Operation Fund that was \$1,000 or more or occurred in more than 1 year.
 - Capital only—Districts with overspending in their Unrestricted Capital Outlay and/or Soft Capital Allocation Fund(s) that was \$1,000 or more or occurred in more than one fund or year.
 - Operating and capital—Districts with both operating and capital overspending.
 - < \$1,000, isolated—Districts with overspending less than \$1,000 and only one instance of overspending.
 - No overspending—Districts with no operating or capital overspending.
- **Spending increase election results**—Auditor General staff analysis of election results for operating and capital budget overrides and bond authorizations from January 1, 2013 through December 31, 2015, obtained from Arizona counties and confirmed with independent reports of election results. In assessing this measure, auditors considered

¹ Arizona law allows districts with 125 or fewer elementary or 100 or fewer high school students to increase their funding through a small school adjustment.

each override type's most recent election result. For purposes of this report, the following terminology was used to describe the spending-increase election results:

- Voter-approved—Districts that received voter-approval in their most recent election for each override type and bond authorization sought.
 - Voter-rejected—Districts that did not receive voter-approval in their most recent election for each override type and bond authorization sought.
 - Mixed election results—Districts that received voter-approval in their most recent election for some but not all override types or bond authorizations sought.
 - No election held—Districts that did not hold any override or bond elections.
- **Operating reserve percentage**—Auditor General staff analysis of each district's Maintenance and Operation Fund allowable budget balance carryforward for fiscal years 2013 through 2015 divided by the district's Revenue Control Limit for each year, using district-reported budget limit and expenditure data obtained from ADE. In assessing this measure, auditors considered the 3-year average operating reserve percentage within the 4 percent maximum allowed by state law, and the direction of change in the reserve percentage. In addition, auditors considered the ending fund balance of the Impact Aid Fund that may affect the amount of operating reserve some districts held in their Maintenance and Operation Fund. Lastly, auditors evaluated each school district that could not increase its property tax rate in fiscal year 2015 to obtain additional revenues due to a frozen tax rate and whether the district also had a negative Maintenance and Operation Fund ending fund balance as reported on its Annual Financial Report filed with ADE. For purposes of this report, the following terminology was used to describe the operating reserve percentage:
 - Steady—Districts with reserve percentages that did not change more than 0.3 percentage points in total.
 - Increasing—Districts with reserve percentages that increased by 0.31 percentage points or more in total and did not decrease by more than 0.31 percentage points in any 1 year.
 - Decreasing—Districts with reserve percentages that decreased by 0.31 percentage points or more in total and did not increase by more than 0.31 percentage points in any 1 year.
 - Varying—Districts with reserve percentages that were not designated as steady, increasing, or decreasing as described above.
 - Impact Aid Fund reserve—Districts with adequate monies held in their Impact Aid Fund to compensate for their smaller operating reserves in their Maintenance and Operation Fund.
 - Frozen taxes, unfunded—Districts with a frozen tax rate and negative balance in their Maintenance and Operation Fund that could not increase their property tax rate to obtain additional revenues to fund their allowable operating reserve.
 - **Years of capital reserve held**—Auditor General staff analysis of each district's total Unrestricted Capital Outlay and Soft Capital Allocation Funds' spending capacity for fiscal years 2013 through 2015 divided by the district's total adjusted Capital Outlay Revenue Limit and Soft Capital Allocation or District Additional Assistance for each year, as applicable, using district-reported budget limit and expenditure data obtained from ADE. In assessing this measure, auditors considered the 3-year average capital reserve held and the ending fund balance of the Impact Aid Fund that may affect the amount of capital reserve some

districts held in their Unrestricted Capital Outlay Fund. For purposes of this report, the following terminology was used to describe the years of capital reserve held:

- More than 3 years—Districts with average capital spending capacity more than three times their average combined adjusted Capital Outlay Revenue Limit and Soft Capital Allocation or District Additional Assistance, as applicable.
- 1 to 3 years—Districts with average capital spending capacity of one to three times their average combined adjusted Capital Outlay Revenue Limit and Soft Capital Allocation or District Additional Assistance, as applicable.
- Less than 1 year—Districts with average capital spending capacity less than their average combined adjusted Capital Outlay Revenue Limit and Soft Capital Allocation or District Additional Assistance, as applicable.
- Impact Aid Fund reserve—Districts with adequate monies held in their Impact Aid Fund to compensate for their smaller capital spending capacity in their Unrestricted Capital Outlay and Soft Capital Allocation Funds.
- **Current financial and internal control status**—Auditor General staff analysis of district-submitted audited financial statements and related required reports for the most recently required fiscal year, generally 2014. For purposes of this report, the following terminology was used to describe the current financial and internal control status:
 - Compliant—Districts that substantially complied with the financial and internal control requirements prescribed in the *Uniform System of Financial Records for Arizona School Districts* (USFR).
 - Marginally compliant—Districts that substantially complied with the financial and internal control requirements prescribed in the USFR, but were sent a letter or report emphasizing the need to address existing deficiencies to continue to comply with the USFR in future years.
 - Noncompliant—Districts that did not substantially comply with the financial and internal control requirements prescribed in the USFR or that have not submitted their most recently required audit.
 - Not assessed—Districts that were not required by state or federal law to have an annual or biennial audit and did not otherwise choose to have an audit.

Operational trends and spending detail

- **Classroom dollar percentage**—Auditor General staff analysis of district-reported accounting data and AFRs for fiscal years 2001 through 2015. Classroom dollar percentage is further described on page b-1.
- **5-year spending trend**—Auditor General staff analysis of district-reported accounting data and AFRs (inflation adjusted to fiscal year 2015 dollars), and ADE-provided school district-reported ADM for fiscal years 2010 through 2015. The following criteria were used to describe changes in operational percentages:
 - Decreased substantially—2 percentage point or larger decrease
 - Decreased—1 to 1.9 percentage point decrease
 - Decreased slightly—0.5 to 0.9 percentage point decrease
 - Increased slightly—0.5 to 0.9 percentage point increase
 - Increased—1 to 1.9 percentage point increase
 - Increased substantially—2 percentage point or larger increase

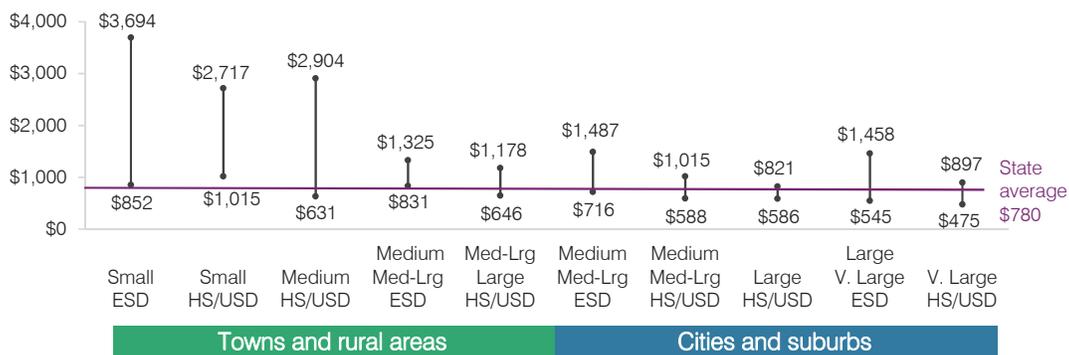
For districts that were very small during the 5-year trend period, additional auditor judgment beyond the above criteria was necessary to more accurately reflect the 5-year spending trend.

- **Total operational and instructional spending per student**—Auditor General staff analysis of fiscal years 2001 through 2015 district-reported accounting data and AFRs (inflation adjusted to fiscal year 2015 dollars) and ADM counts.
- **Changes in operational spending percentages**—Auditor General staff analysis of changes in operational spending percentages since fiscal year 2001 using district-reported accounting data and AFRs between fiscal years 2001 and 2015.
- **Students attending**—Auditor General staff analysis of ADE-provided, school district-reported ADM counts for fiscal years 2001 through 2015.
- **Efficiency trends**—Auditor General staff analysis of administrative cost per student, plant cost per square foot and square footage per student, food service cost per meal, and transportation costs per mile and per rider for fiscal years 2010 through 2015. These cost measures are described in more detail on pages b-6 and b-7.
- **Operational spending detail**—Auditor General staff analysis of spending by category divided by total spending in each operational area, using fiscal year 2015 district-reported accounting data.

APPENDIX C

This appendix presents graphic representations of cost ranges by efficiency peer groups for administration, plant operations, food service, and transportation. Each figure shows the state average for the cost measures (e.g., administrative costs per pupil, plant operations costs per square foot, etc.), as well as the lowest and highest dollar amounts for each efficiency peer group. See Appendix B, page b-4, for more on how auditors developed district peer groups. Very small districts are not included in the figures because they have highly variable spending patterns making comparisons less meaningful. The wide ranges in costs within the efficiency peer groups indicate that some districts have achieved substantially lower costs than other districts with similar characteristics. Districts at the high end of the ranges should work toward improving their efficiency using performance measures and practices identified in Chapter 2, pages 9 to 13.

**Figure 5: Range of administrative costs per pupil by efficiency peer group
Fiscal year 2015**



Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data, Arizona Department of Education student membership data, and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Figure 6: Range of plant operations costs per square foot by efficiency peer group
Fiscal year 2015**



Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data, School Facilities Board square footage data, and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Figure 7: Range of food service costs per meal by efficiency peer group
Fiscal year 2015**



Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting and meals-served data and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Figure 8: Range of transportation costs per mile by efficiency peer group
Fiscal year 2015**



Source: Auditor General staff analysis of fiscal year 2015 district-reported accounting data, miles driven, and riders transported and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.