

McNeal Elementary School District

Cochise County

District size, location:

Very small, Rural

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

Students attending:

39

Legislative district(s): 14

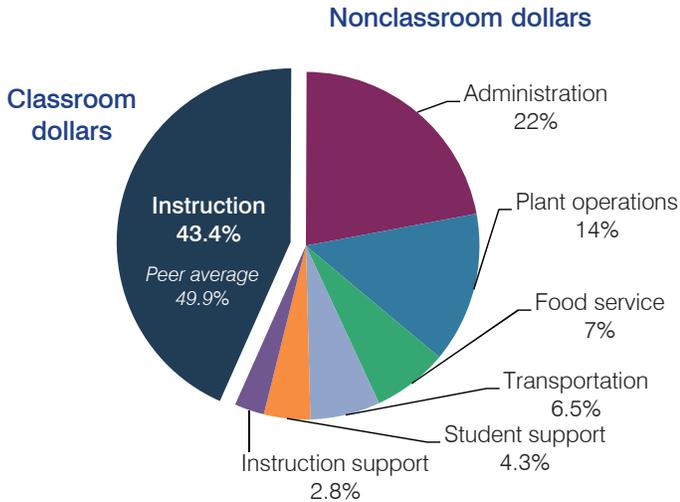
Number of schools:

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	\$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

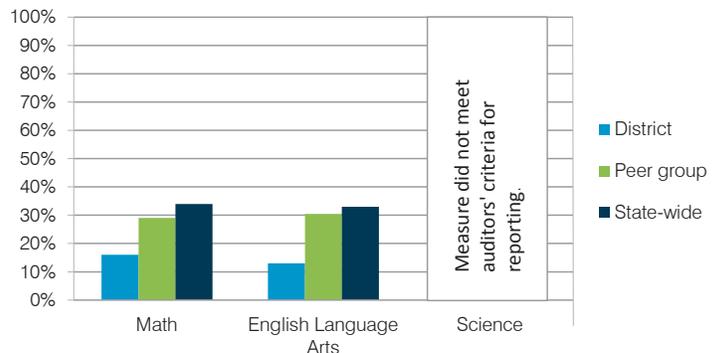
Per pupil spending

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

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



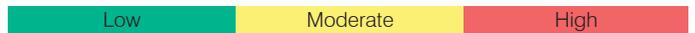
Financial stress assessment

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

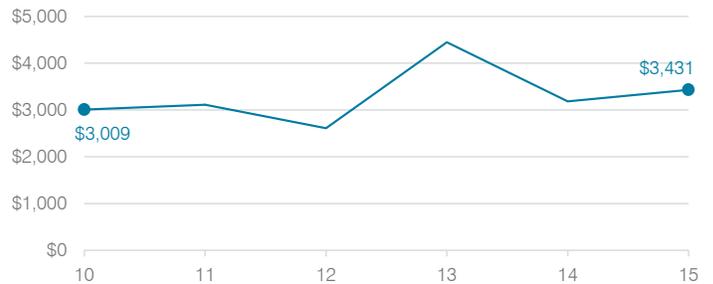
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Percentage:	76.6	68.7	60.1	49.9	49.2	47.7	54.0	51.8	48.3	44.3	46.9	45.6	45.7	45.1	43.4

OPERATIONAL TRENDS Fiscal years as indicated

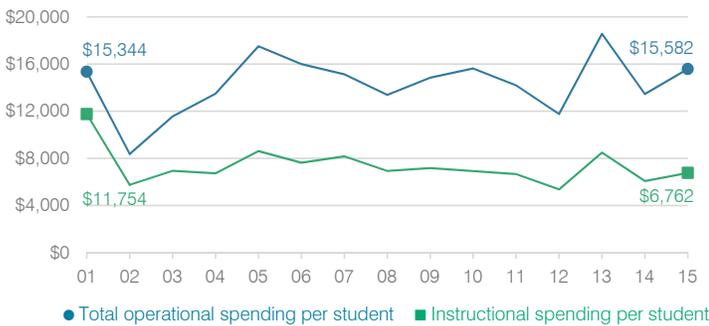
5-year spending trend (2010 through 2015)

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



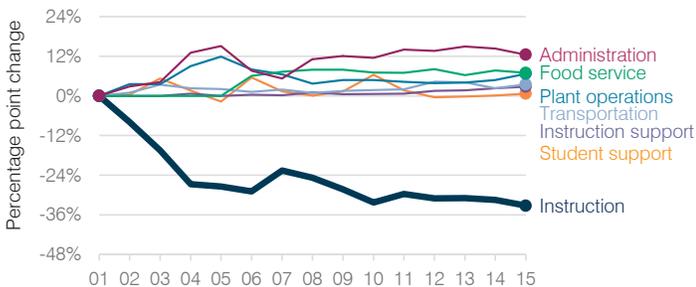
Total operational and instructional spending per student (inflation adjusted to 2015 dollars)



Plant cost per square foot and square footage per student



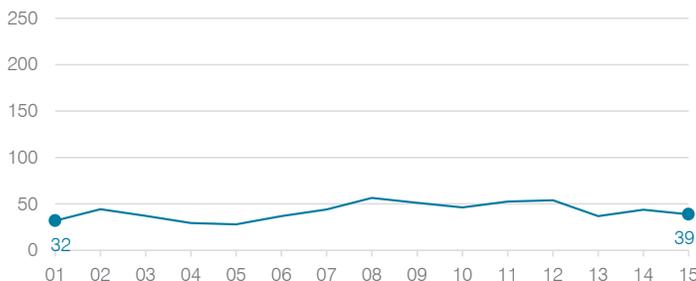
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider

