

# Arizona Auditor General

## Arizona School District Spending Report

### Fiscal Year 2021

This document provides a text-based representation of the numbers and other information presented in the graphics on Cochise Elementary School District's summary results. All data is for fiscal year 2021 unless otherwise noted.

#### District demographic information

District name: Cochise Elementary School District

County: Cochise

Peer group: 12

Legislative district(s): 14

Location: Rural

Number of schools: 1

Graduation rate for fiscal year 2020: N/A

Students attending: 79

Size: Very small

5-year change in students attending: 1% increase

Special education population: 23%

English learner population: 0%

Poverty rate for fiscal year 2020: 13%

#### District's spending by operational area

Every year, school districts must decide where to allocate their resources. This pie chart shows how Cochise Elementary School District spent its funding by operational area, including the percentage it spent in the classroom and specifically on instruction.

We categorize districts with certain similar qualities into peer groups in order to help create meaningful comparisons across districts. Cochise Elementary School District's peer group had an average instructional spending percentage of 50.2%. This number can help provide context for Cochise Elementary School District's own instructional spending percentage.

We have monitored instructional spending since fiscal year 2001. Below are highlights from Cochise Elementary School District's instructional spending trend showing the most recent year-to-year change and the years it spent its highest and lowest percentages on instruction.

#### Pie chart showing district spending by operational area

Classroom spending, which includes instruction, student support, and instruction support spending: 70.0%

Instruction: 59.7%

Student support: 1.9%

Instruction support: 8.4%

Nonclassroom spending, which includes administration, plant operations, food service, and transportation spending: 30.0%

Administration: 10.8%

Plant operations: 12.0%

Food service: 3.6%

Transportation: 3.6%

### Instructional spending percentage highlights (2001-2021)

Reviewing these instructional spending percentage highlights can provide insight into short-term (year-to-year comparison) and long-term (highest and lowest comparison) trends of a district's allocation of monies to instruction. Depending on how much a district spends in total, even small changes in a district's percentage spent on instruction can equate to large changes in the actual dollars the district spent.

### List of the District's instructional spending percentage for the 2 most recent fiscal years, as well as its highest and lowest instructional spending percentages between 2001 and 2021

2021 instructional spending percentage: 59.7%

2020 instructional spending percentage: 58.3%

Fiscal year of highest instructional spending percentage: 2004

Highest instructional spending percentage: 62.7%

Fiscal year of lowest instructional spending percentage: 2010

Lowest instructional spending percentage: 54.3%

### Why monitor school district spending?

Most school district funding is based on the number of students attending, and districts can choose how to spend most funding, so every decision a school district makes to spend on one operational area directly impacts its ability to spend on another.

The bar chart below, "Percentage point change in spending by area," illustrates how Cochise Elementary School District's spending by area has changed from the prior year and 5 years ago.

To put the spending percentages in context, it also can be helpful to review a district's per pupil spending in dollars. For example, 2 districts may spend the same percentage of their resources on instruction, but on a per student basis, 1 district may spend hundreds or even thousands of dollars more than the other.

### Bar chart showing the percentage point change in spending by area (fiscal year 2016 versus 2021)

Change in classroom spending, which includes instruction, student support, and instruction support: 6.0%

Instruction: 2.8%

Student support: 1.4%

Instruction support: 1.8%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -6.0%  
Administration: -1.4%  
Plant operations: -3.0%  
Food service: -2.0%  
Transportation: 0.4%

### Bar chart showing the percentage point change in spending by area (fiscal year 2020 versus 2021)

Change in classroom spending, which includes instruction, student support, and instruction support: 0.6%

Instruction: 1.4%  
Student support: 0.1%  
Instruction support: -0.9%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -0.6%  
Administration: -0.5%  
Plant operations: -0.8%  
Food service: 0.1%  
Transportation: 0.6%

### Table showing per pupil spending by area

#### Operational spending

2020 District instruction per pupil spending: \$12,077  
2021 District instruction per pupil spending: \$13,623  
2021 Peer average instruction per pupil spending: \$9,782  
2021 State average instruction per pupil spending: \$5,521  
2020 District student support per pupil spending: \$382  
2021 District student support per pupil spending: \$424  
2021 Peer average student support per pupil spending: \$902  
2021 State average student support per pupil spending: \$905  
2020 District instruction support per pupil spending: \$1,924  
2021 District instruction support per pupil spending: \$1,914  
2021 Peer average instruction support per pupil spending: \$528  
2021 State average instruction support per pupil spending: \$576  
2020 District administration per pupil spending: \$2,340  
2021 District administration per pupil spending: \$2,477  
2021 Peer average administration per pupil spending: \$3,907  
2021 State average administration per pupil spending: \$1,041  
2020 District plant operations per pupil spending: \$2,655  
2021 District plant operations per pupil spending: \$2,739  
2021 Peer average plant operations per pupil spending: \$2,877  
2021 State average plant operations per pupil spending: \$1,168  
2020 District food service per pupil spending: \$719  
2021 District food service per pupil spending: \$826  
2021 Peer average food service per pupil spending: \$1,014

2021 State average food service per pupil spending: \$396  
2020 District transportation per pupil spending: \$622  
2021 District transportation per pupil spending: \$829  
2021 Peer average transportation per pupil spending: \$829  
2021 State average transportation per pupil spending: \$369  
2020 District total operational per pupil spending: \$20,719  
2021 District total operational per pupil spending: \$22,832  
2021 Peer average total operational per pupil spending: \$19,839  
2021 State average total operational per pupil spending: \$9,976

### Nonoperational spending

2020 District land and buildings per pupil spending: \$291  
2021 District land and buildings per pupil spending: \$285  
2021 Peer average land and buildings per pupil spending: \$1,870  
2021 State average land and buildings per pupil spending: \$1,175  
2020 District equipment per pupil spending: \$741  
2021 District equipment per pupil spending: \$945  
2021 Peer average equipment per pupil spending: \$1,377  
2021 State average equipment per pupil spending: \$722  
2020 District interest per pupil spending: \$20  
2021 District interest per pupil spending: \$21  
2021 Peer average interest per pupil spending: \$35  
2021 State average interest per pupil spending: \$303  
2020 District other per pupil spending: \$0  
2021 District other per pupil spending: \$0  
2021 Peer average other per pupil spending: \$57  
2021 State average other per pupil spending: \$155  
2020 District total nonoperational per pupil spending: \$1,052  
2021 District total nonoperational per pupil spending: \$1,251  
2021 Peer average total nonoperational per pupil spending: \$3,339  
2021 State average total nonoperational per pupil spending: \$2,355

### Spending totals

2020 District total per pupil spending: \$21,771  
2021 District total per pupil spending: \$24,083  
2021 Peer average total per pupil spending: \$23,178  
2021 State average total per pupil spending: \$12,331

### Operational efficiency measures

Performance measures, such as those shown below, can be used in addition to instructional spending percentage to assess a district's operational efficiency. We have classified the District's spending relative to its peer districts' average as very low, low, comparable, high, very high, or N/A (not applicable). High or very high spending when compared to peer averages may signify an opportunity for improved efficiency in that area.

N/A is presented for the nonspending related measures, for districts that did not operate a program in that area (i.e., food service or transportation), and for very small districts.

### Table showing operational efficiency measures relative to peer averages

#### Operational area—Administration

State average administration spending per pupil: \$1,041

Peer average administration spending per pupil: \$3,907

District administration spending per pupil: \$2,477

District's administration spending per pupil relative to peer average: N/A

State average students per administrative position: 63

Peer average students per administrative position: 29

District students per administrative position: 39

District's students per administrative position relative to peer average: N/A

#### Operational area—Plant operations

State average plant operations spending per square foot: \$6.84

Peer average plant operations spending per square foot: \$8.23

District plant operations spending per square foot: \$8.41

District's plant operations spending per square foot relative to peer average: N/A

State average square footage per student: 171

Peer average square footage per student: 375

District square footage per student: 326

District's plant operations square footage per student relative to peer average: N/A

#### Operational area—Food service

State average food service spending per meal: \$3.54

Peer average food service spending per meal: \$7.12

District food service spending per meal: \$6.83

District's food service spending per meal relative to peer average: N/A

State average meals per student: 113

Peer average meals per student: 177

District meals per student: 121

District's meals per student relative to peer average: N/A

#### Operational area—Transportation

Transportation performance measures are compared using different peer groups because we have found there are other factors, such as the number of miles a district averages for each rider, that impact transportation spending. In fiscal year 2021, we did not develop transportation peer groups for comparison due to the impact of the COVID-19 pandemic on district operations. However, we did still calculate the measures for each individual district. An N/A for a district's individual measure may mean they do not or did not operate a transportation program for the year, or they did not transport any riders on their routes in fiscal year 2021.

State average transportation spending per mile: \$7.22

Peer average transportation spending per mile: N/A

District transportation spending per mile: \$2.43  
District's transportation spending per mile relative to peer average: N/A  
State average transportation spending per rider: \$2,862  
Peer average transportation spending per rider: N/A  
District transportation spending per rider: \$858  
District's transportation spending per rider relative to peer average: N/A

### Why monitor average teacher salary?

Teacher salaries are one of a school district's most significant costs and have been a topic of high interest in recent years in Arizona. Beginning in fiscal year 2018, the State budget included additional money intended to increase the State's average teacher salary by 20% between fiscal years 2017 and 2021. The trend lines below show how Cochise Elementary School District's average teacher salary changed during this time, as well as how it compared to the State average.

We have also included a table that displays other student- and teacher-related measures that may provide additional context for how Cochise Elementary School District's average teacher salary may have changed. For instance, changes in a district's teacher population can impact the district's average teacher salary.

### Line graph and table showing average teacher salary and other measures

2017 District average teacher salary: \$53,482  
2018 District average teacher salary: \$50,566  
2019 District average teacher salary: \$59,234  
2020 District average teacher salary: \$60,941  
2021 District average teacher salary: \$62,708  
2017 District amount from Prop 301: \$2,210  
2018 District amount from Prop 301: \$2,395  
2019 District amount from Prop 301: \$2,600  
2020 District amount from Prop 301: \$2,550  
2021 District amount from Prop 301: \$3,095  
2017 State average teacher salary: \$48,372  
2018 State average teacher salary: \$48,951  
2019 State average teacher salary: \$52,441  
2020 State average teacher salary: \$54,814  
2021 State average teacher salary: \$56,349  
2017 District students per teacher: 9.2  
2018 District students per teacher: 8.4  
2019 District students per teacher: 9.1  
2020 District students per teacher: 9.3  
2021 District students per teacher: 8.7  
2017 District average years of teacher experience: 14.8  
2018 District average years of teacher experience: 15.1  
2019 District average years of teacher experience: 17.0  
2020 District average years of teacher experience: 16.8  
2021 District average years of teacher experience: 16.5  
2017 District percentage of teachers in first 3 years: 15%

2018 District percentage of teachers in first 3 years: 0%  
2019 District percentage of teachers in first 3 years: 0%  
2020 District percentage of teachers in first 3 years: 0%  
2021 District percentage of teachers in first 3 years: 0%