



Arizona School District Spending Report Fiscal Year 2023 (2022/23 School Year)

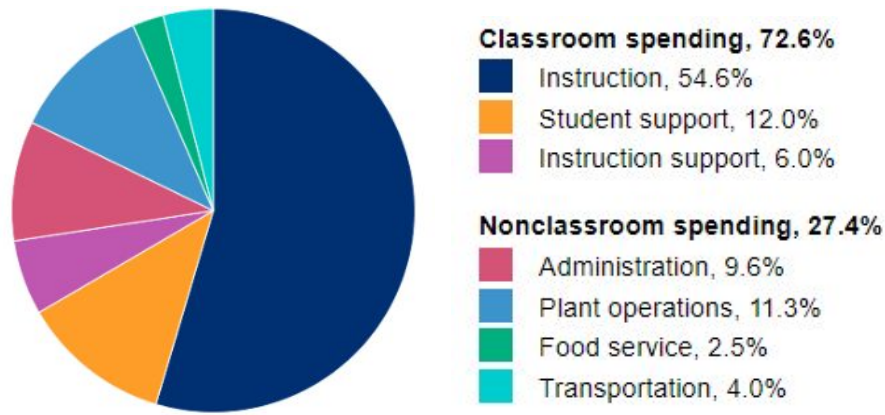
Auditor General Study Purpose - To analyze Arizona school district spending at both the State and individual district levels.

- 207 districts were analyzed using reports from ADE, district's annual financial reports, and accounting audit file.

Note: Charter schools are not required to have the Auditor General analyze their spending.

PUSD #1 Classroom Spending Report

District Demographic Information	
County:	Yavapai
Operational peer group	Operational 3
Other peer groups:	Transportation 5 and Achievement 1
Legislative district(s):	1
Location:	City
Number of schools:	6
Students attending; Size:	3,690 ADM; Medium-large
5-year change in students attending:	4% decrease
Special education population:	13%
English learner population:	1%
Poverty rate (2021):	13%
Graduation rate (2021):	79%



Instruction - Teachers, teachers' aides, substitute teachers, graders, guest lecturers, general instructional supplies, instructional aids, field trips, athletics, co-curricular activities, and tuition

Students Support - Counselors, audiologists, speech pathologists, nurses, social workers, and attendance services

Instructional Support - Librarians, teacher training, curriculum development, special education directors, media specialists, and instruction-related technology services

Administration - Superintendents, principals, business managers, 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 - Equipment repair, building maintenance, custodial services, groundskeeping, and security; and costs for heating, cooling, lighting, and property insurance

Food Service - Food supplies and other costs related to preparing, transporting, and serving meals and snacks

Transportation - Costs related to maintaining buses and transporting students to and from school and school activities

Operational Peer Groups

To compare districts' instructional, administration, plant operations, and food service spending, the Auditor General Office developed operational peer groups using district size, type, and location because these factors are associated with school districts' spending.

Operational Group #3
Apache Junction Unified School District
Buckeye Union High School District
Casa Grande Union High School District
Catalina Foothills Unified School District
Cave Creek Unified School District
Flowing Wells Unified School District
Fountain Hills Unified School District
Humboldt Unified School District
J.O. Combs Unified School District
Lake Havasu Unified School District
Prescott Unified School District
Sierra Vista Unified School District
Tanque Verde Unified School District

Transportation Group #5
Buckeye Union High School District
Casa Grande Union High School District
Cave Creek Unified School District
Flagstaff Unified School District
Glendale Union High School District
Lake Havasu Unified School District
Marana Unified School District
Phoenix Union High School District
Prescott Unified School District
Tucson Unified School District
Vail Unified School District
Yuma Elementary School District
Yuma Union High School District

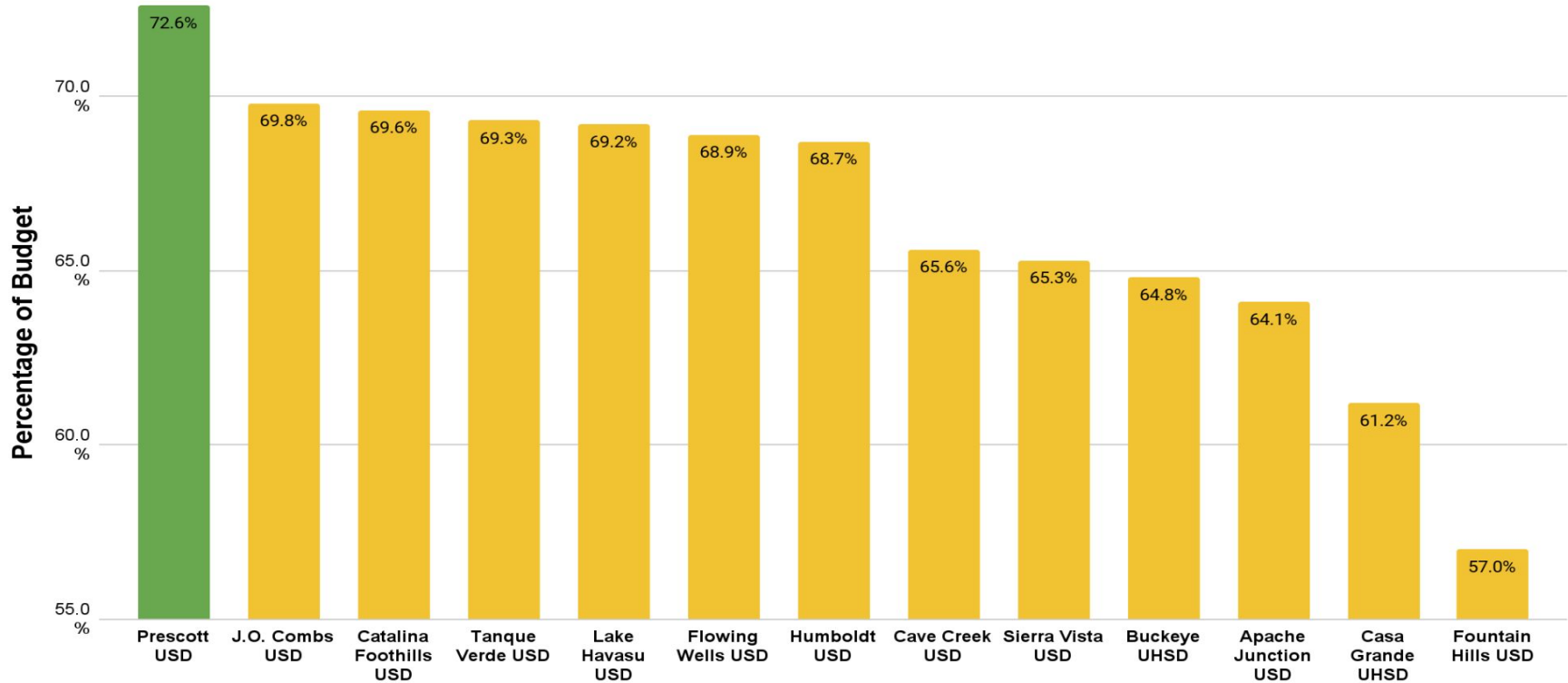
Operational Measures per Pupil

Operational area	Measure	State average	Peer average	District	District spending relative to the peer average
Administration	Spending per student	\$1,207	\$1,209	\$997	Very Low
	Students per administrative position	62	63	64	N/A
Plant operations	Spending per square foot	\$8.05	\$7.46	\$6.62	Low
	Square footage per student	169 ft ²	170 ft ²	178 ft ²	N/A
Food service	Spending per meal	\$4.12	\$4.38	\$3.69	Very Low
	Meals per student	128	96	70	N/A
Transportation	Spending per mile	\$6.19	\$5.76	\$4.73	Very Low
	Spending per rider	\$2,039	\$2,508	\$1,932	Very Low

Notes:

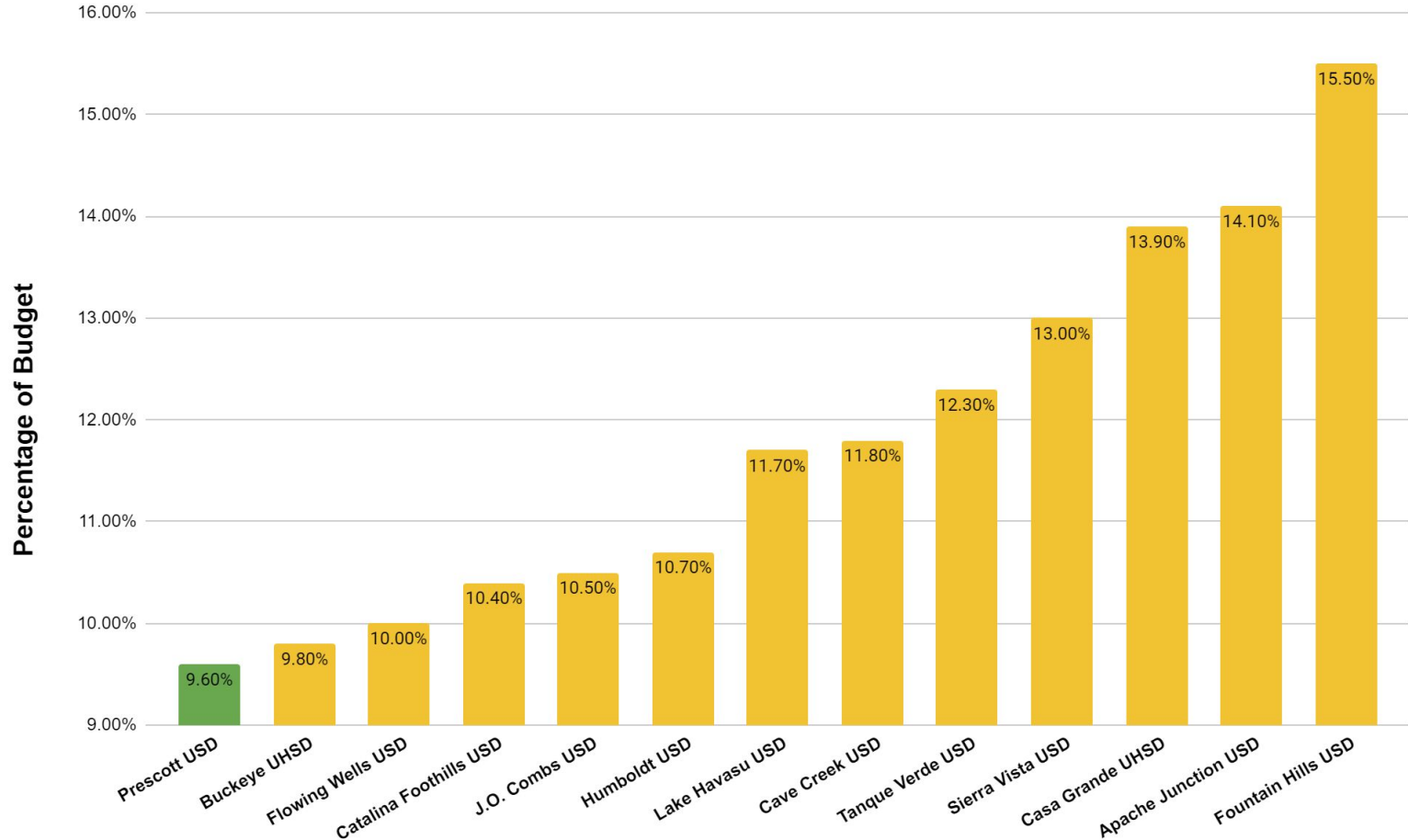
- Since FY17, PUSD #1 has been either “Low” or “Very Low” in administration peer comparison.
- Only 25 out of 207 districts have “Very Low” as their administration designation when compared to peers.
- Only 17 out of 207 districts have a lower administration per pupil amount lower than PUSD #1.
 - Lowest administration per student = \$814 (Snowflake Unified School District)
 - Highest administration per student = \$14,920 (Peach Springs Unified School District)

FY23 Total Classroom Spending (Instruction, Student Support, Instructional Support)

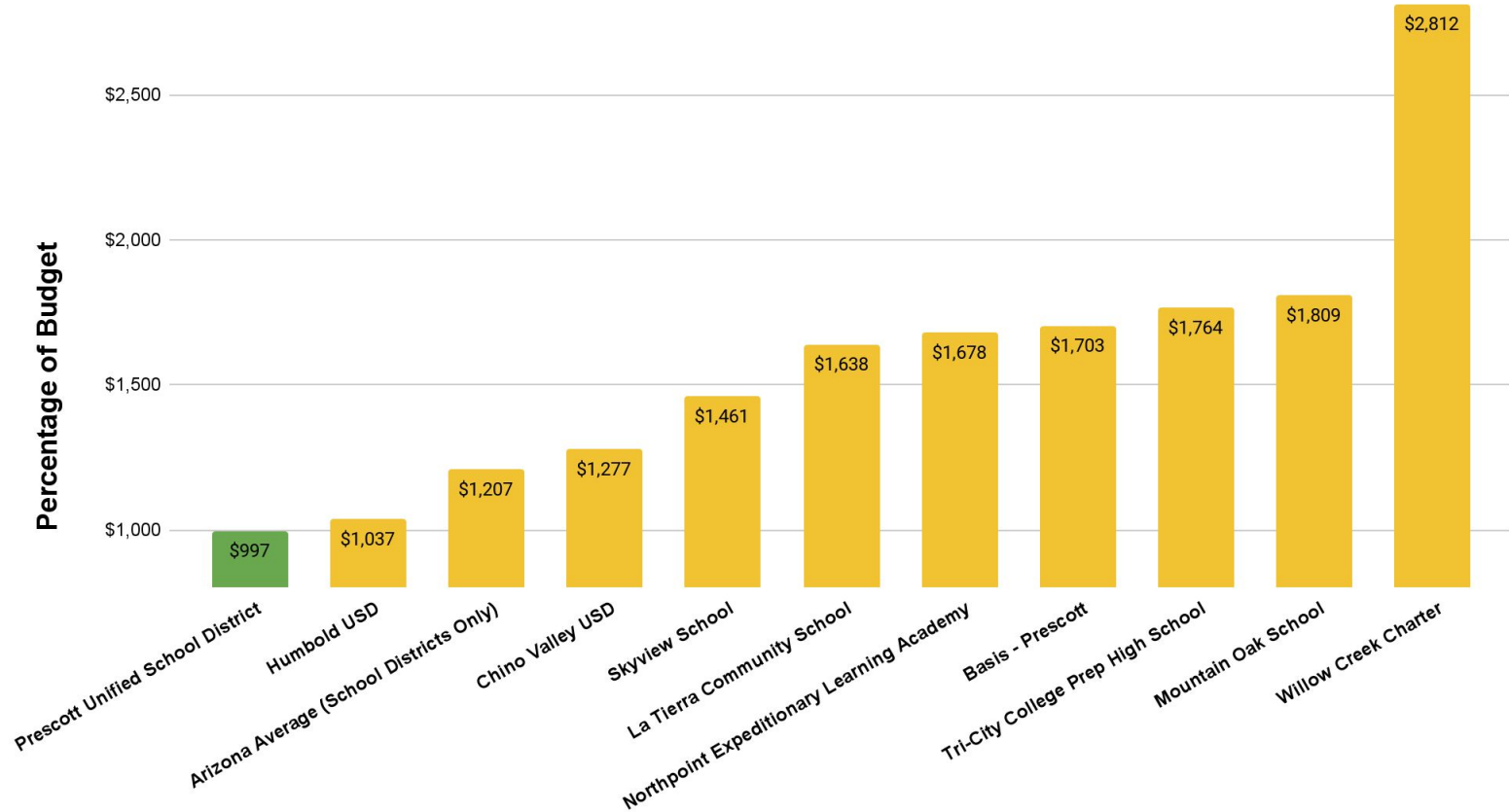


- Only 9 out of 207 districts have a higher total classroom spending percentage higher than 72.6%.

FY23 Administration Percentage



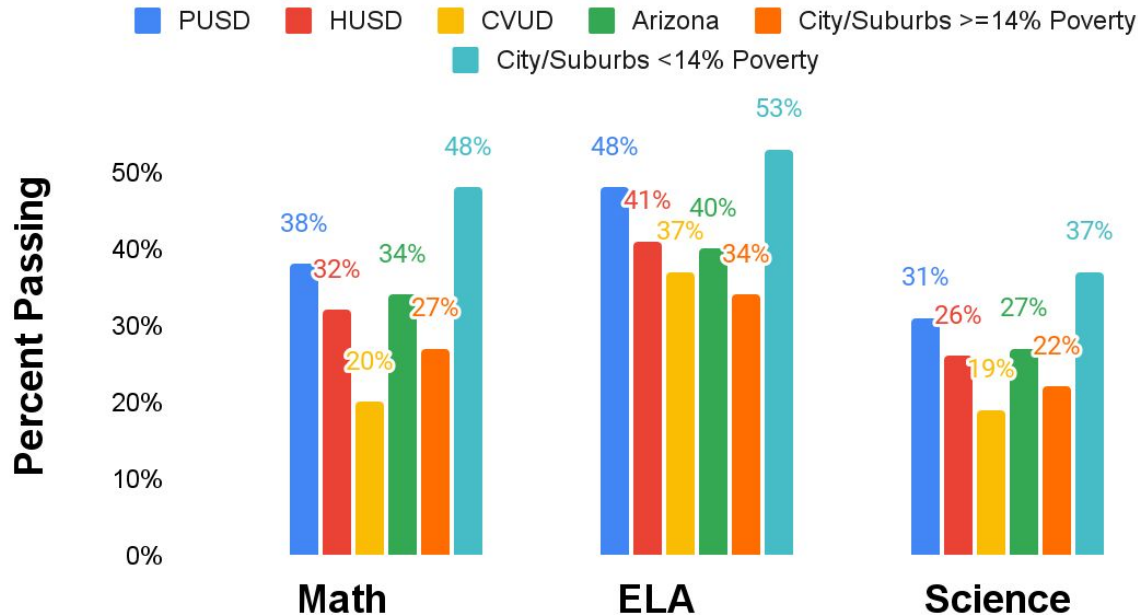
FY23 Administration Per Pupil Spending (Prescott Boundary Schools and Tri-city Districts)



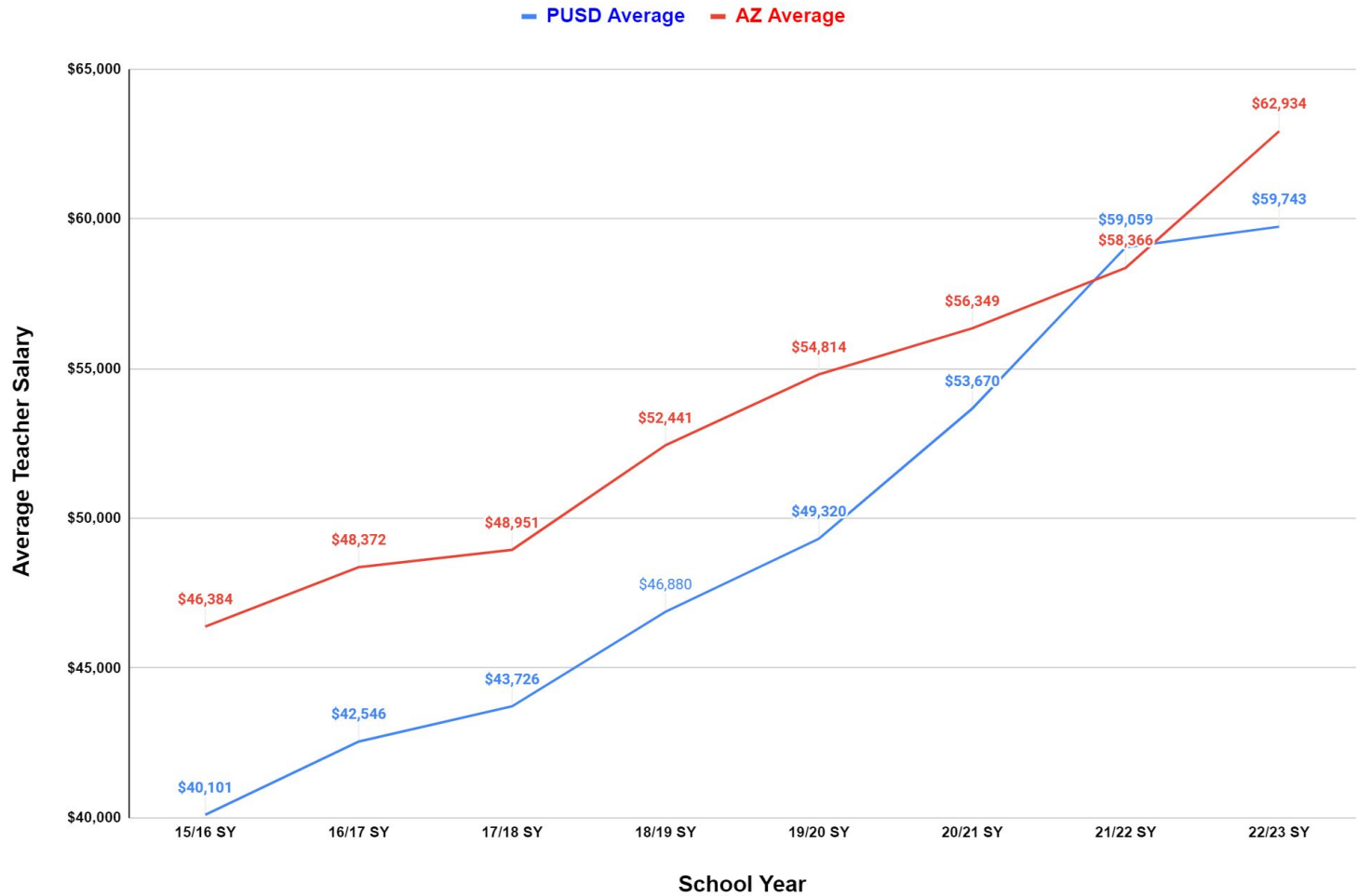
2023 State Assessments: Total State Comparison

Subject	Total Districts with Scores	PUSD Ranking	PUSD Passing Percentage	PUSD Percentile
Math	202	38	38%	18.32%
ELA	206	31	48%	14.56%
Science	196	45	31%	22.45%

2023 State Assessments: Tri-City Districts & Peer Groups

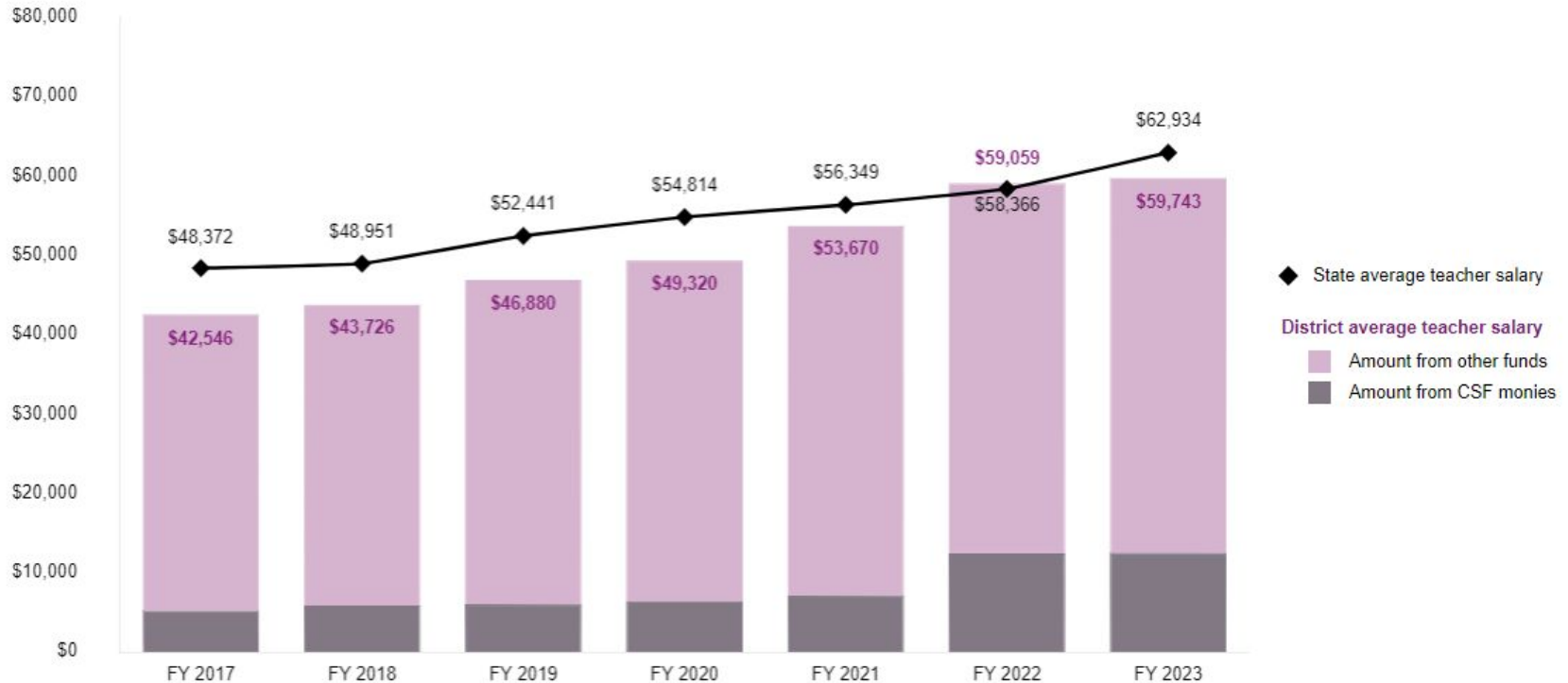


PUSD vs State Average Teacher Salary



Average Teacher Trend Analysis

Our analysis of total operational spending for certified teacher salaries (excluding salaries for substitute teachers) for FYs 2017 through 2023 from district-reported accounting data and the total number of certified teacher FTEs from district-reported Classroom Site Fund (CSF) Narrative report. The average teacher salary is based on total salaries paid related to teaching duties, including Classroom Site Fund (301 monies).



**ANY
QUESTIONS?**

