

# Arizona Auditor General

## Arizona School District Spending Report

### Fiscal Year 2023

This document provides a text-based representation of the numbers and other information presented in the graphics on Lake Havasu Unified School District's summary results. All data is for fiscal year 2023 unless otherwise noted.

#### District demographic information

District name: Lake Havasu Unified School District  
County: Mohave  
Operational peer group: 3  
Transportation peer group: 5  
Achievement peer group: 2  
Legislative district(s): 30  
Location: City  
Number of schools: 8  
Students attending: 5,167  
Size: Medium-large  
5-year change in students attending: 1% decrease  
Special education population: 14%  
English learner population: 2%  
Poverty rate for fiscal year 2022: 18%  
Graduation rate for fiscal year 2022: 82%

#### District's spending by operational area

Every year, school districts must decide where to allocate their resources. This pie chart shows how Lake Havasu Unified 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. Lake Havasu Unified School District's peer group had an average instructional spending percentage of 52.9%. This number can help provide context for Lake Havasu Unified School District's own instructional spending percentage.

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

Classroom spending, which includes instruction, student support, and instruction support spending: 69.2%  
Instruction: 55.7%  
Student support: 7.5%  
Instruction support: 6.0%  
Nonclassroom spending, which includes administration, plant operations, food service, and transportation spending: 30.8%

Administration: 11.7%  
Plant operations: 11.9%  
Food service: 4.1%  
Transportation: 3.1%

### Instructional spending percentage highlights (fiscal years 2001-2023)

We have monitored instructional spending since fiscal year 2001. Below are highlights from Lake Havasu Unified 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. 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 fiscal years 2001 and 2023

Fiscal year 2022 instructional spending percentage: 56.9%  
Fiscal year 2023 instructional spending percentage: 55.7%  
Fiscal year of highest instructional spending percentage: 2006  
Highest instructional spending percentage: 61.8%  
Fiscal year of lowest instructional spending percentage: 2014  
Lowest instructional spending percentage: 53.6%

### 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. For example, if a district has higher spending in food service, it will have fewer dollars to spend on instruction.

The bar chart below, "Percentage point change in spending by area," illustrates how Lake Havasu Unified 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 student 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 2018 versus fiscal year 2023)

Change in classroom spending, which includes instruction, student support, and instruction support:  
1.1%  
Instruction: -0.8%  
Student support: 1.3%  
Instruction support: 0.6%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -1.1%  
Administration: -0.2%  
Plant operations: 0.0%  
Food service: -0.7%  
Transportation: -0.2%

### Bar chart showing the percentage point change in spending by area (fiscal year 2022 versus fiscal year 2023)

Change in classroom spending, which includes instruction, student support, and instruction support: -1.0%  
Instruction: -1.2%  
Student support: 0.1%  
Instruction support: 0.1%  
Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: 1.0%  
Administration: 0.9%  
Plant operations: 0.2%  
Food service: -0.3%  
Transportation: 0.2%

### Table showing per student spending by area

#### Operational spending

Fiscal year 2022 district instruction per student spending: \$4,825  
Fiscal year 2023 district instruction per student spending: \$5,112  
One year change in district instruction per student spending: \$287  
Fiscal year 2023 peer average instruction per student spending: \$5,596  
Difference from peer average for district instruction per student spending: -\$484  
Fiscal year 2023 State average instruction per student spending: \$6,253  
Difference from State average for district instruction per student spending: -\$1,141  
Fiscal year 2022 district student support per student spending: \$624  
Fiscal year 2023 district student support per student spending: \$690  
One year change in district student support per student spending: \$66  
Fiscal year 2023 peer average student support per student spending: \$969  
Difference from peer average for district student support per student spending: -\$279  
Fiscal year 2023 State average student support per student spending: \$1,108  
Difference from State average for district student support per student spending: -\$418  
Fiscal year 2022 district instruction support per student spending: \$500  
Fiscal year 2023 district instruction support per student spending: \$544  
One year change in district instruction support per student spending: \$44  
Fiscal year 2023 peer average instruction support per student spending: \$475  
Difference from peer average for district instruction support per student spending: \$69  
Fiscal year 2023 State average instruction support per student spending: \$717  
Difference from State average for district instruction support per student spending: -\$173  
Fiscal year 2022 district administration per student spending: \$912  
Fiscal year 2023 district administration per student spending: \$1,072

One year change in district administration per student spending: \$160  
Fiscal year 2023 peer average administration per student spending: \$1,209  
Difference from peer average for district administration per student spending: -\$137  
Fiscal year 2023 State average administration per student spending: \$1,207  
Difference from State average for district administration per student spending: -\$135  
Fiscal year 2022 district plant operations per student spending: \$996  
Fiscal year 2023 district plant operations per student spending: \$1,090  
One year change in district plant operations per student spending: \$94  
Fiscal year 2023 peer average plant operations per student spending: \$1,248  
Difference from peer average for district plant operations per student spending: -\$158  
Fiscal year 2023 State average plant operations per student spending: \$1,363  
Difference from State average for district plant operations per student spending: -\$273  
Fiscal year 2022 district food service per student spending: \$376  
Fiscal year 2023 district food service per student spending: \$377  
One year change in district food service per student spending: \$1  
Fiscal year 2023 peer average food service per student spending: \$413  
Difference from peer average for district food service per student spending: -\$36  
Fiscal year 2023 State average food service per student spending: \$523  
Difference from State average for district food service per student spending: -\$146  
Fiscal year 2022 district transportation per student spending: \$248  
Fiscal year 2023 district transportation per student spending: \$288  
One year change in district transportation per student spending: \$40  
Fiscal year 2023 peer average transportation per student spending: \$554  
Difference from peer average for district transportation per student spending: -\$266  
Fiscal year 2023 State average transportation per student spending: \$532  
Difference from State average for district transportation per student spending: -\$244  
Fiscal year 2022 district total operational per student spending: \$8,481  
Fiscal year 2023 district total operational per student spending: \$9,173  
One year change in district total operational per student spending: \$692  
Fiscal year 2023 peer average total operational per student spending: \$10,464  
Difference from peer average for district total operational per student spending: -\$1,291  
Fiscal year 2023 State average total operational per student spending: \$11,703  
Difference from State average for district total operational per student spending: -\$2,530

### Nonoperational spending

Fiscal year 2022 district land and buildings per student spending: \$431  
Fiscal year 2023 district land and buildings per student spending: \$958  
One year change in district land and buildings per student spending: \$527  
Fiscal year 2023 peer average land and buildings per student spending: \$1,298  
Difference from peer average for district land and buildings per student spending: -\$340  
Fiscal year 2023 State average land and buildings per student spending: \$1,531  
Difference from State average for district land and buildings per student spending: -\$573  
Fiscal year 2022 district equipment per student spending: \$395  
Fiscal year 2023 district equipment per student spending: \$793  
One year change in district equipment per student spending: \$398  
Fiscal year 2023 peer average equipment per student spending: \$819

Difference from peer average for district equipment per student spending: -\$26  
 Fiscal year 2023 State average equipment per student spending: \$852  
 Difference from State average for district equipment per student spending: -\$59  
 Fiscal year 2022 district interest per student spending: \$228  
 Fiscal year 2023 district interest per student spending: \$298  
 One year change in district interest per student spending: \$70  
 Fiscal year 2023 peer average interest per student spending: \$224  
 Difference from peer average for district interest per student spending: \$74  
 Fiscal year 2023 State average interest per student spending: \$286  
 Difference from State average for district interest per student spending: \$12  
 Fiscal year 2022 district other per student spending: \$22  
 Fiscal year 2023 district other per student spending: \$24  
 One year change in district other per student spending: \$2  
 Fiscal year 2023 peer average other per student spending: \$210  
 Difference from peer average for district other per student spending: -\$186  
 Fiscal year 2023 State average other per student spending: \$257  
 Difference from State average for district other per student spending: -\$233  
 Fiscal year 2022 district total nonoperational per student spending: \$1,076  
 Fiscal year 2023 district total nonoperational per student spending: \$2,073  
 One year change in district total nonoperational per student spending: \$997  
 Fiscal year 2023 peer average total nonoperational per student spending: \$2,551  
 Difference from peer average for district total nonoperational per student spending: -\$478  
 Fiscal year 2023 State average total nonoperational per student spending: \$2,926  
 Difference from State average for district total nonoperational per student spending: -\$853

### Spending totals

Fiscal year 2022 district total per student spending: \$9,557  
 Fiscal year 2023 district total per student spending: \$11,246  
 One year change in district total per student spending: \$1,689  
 Fiscal year 2023 peer average total per student spending: \$13,015  
 Difference from peer average for district total per student spending: -\$1,769  
 Fiscal year 2023 State average total per student spending: \$14,629  
 Difference from State average for district total per student spending: -\$3,383

### 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 available or applicable). High or very high spending when compared to peer averages may signify an opportunity for improved efficiency in that area. A district's data may not be available or applicable if it did not operate a program in that operational area. For example, not all districts operate food service or transportation programs.

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

#### Operational area—Administration

State average administration spending per student: \$1,207

Peer average administration spending per student: \$1,209  
District administration spending per student: \$1,072  
District's administration spending per student relative to peer average: Low  
State average students per administrative position: 62  
Peer average students per administrative position: 63  
District students per administrative position: 62

#### Operational area—Plant operations

State average plant operations spending per square foot: \$8.05  
Peer average plant operations spending per square foot: \$7.46  
District plant operations spending per square foot: \$7.07  
District's plant operations spending per square foot relative to peer average: Low  
State average square footage per student: 169  
Peer average square footage per student: 170  
District square footage per student: 154

#### Operational area—Food service

State average food service spending per meal: \$4.12  
Peer average food service spending per meal: \$4.38  
District food service spending per meal: \$4.73  
District's food service spending per meal relative to peer average: High  
State average meals per student: 128  
Peer average meals per student: 96  
District meals per student: 80

#### 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.

State average transportation spending per mile: \$6.19  
Peer average transportation spending per mile: \$5.76  
District transportation spending per mile: \$6.68  
District's transportation spending per mile relative to peer average: Very High  
State average transportation spending per rider: \$2,039  
Peer average transportation spending per rider: \$2,508  
District transportation spending per rider: \$2,836  
District's transportation spending per rider relative to peer average: High

#### Why monitor average teacher salary?

Teacher salaries are one of a school district's most substantial costs and have been a topic of high interest in recent years in Arizona. Therefore, we have expanded our reporting on average teacher salary in FY 2023 to provide additional information based on stakeholder feedback. The breakdown below shows Lake Havasu Unified School District's average teacher salary and amount from Classroom Site Fund (CSF) monies as we have reported in prior years. In FY 2023, we have also reported the average base salary for teachers depending on their years of experience. This differs from the average

teacher salary. Specifically, average base salary represents the average of only base salaries paid to the teachers within the presented categories of years of experience, meaning it does not reflect additional pay teachers may receive, such as performance pay and stipends or additions to base pay unrelated to additional duties. Neither the average teacher salary nor the average base salary includes payments for additional nonteaching duties a teacher may perform for additional pay, such as tutoring, cocurricular activities, or athletics. A district's average base salary may not be available if the District did not have teachers during the fiscal year for one of the categories of years of experience. For some districts, the data did not meet our criteria for reporting, which is indicated by NR (not reliable).

The additional teacher salary information we report this year can provide a better picture of how a district pays its teachers. For example, if a district has a large difference between the average base salary for teachers in their first 3 years and the average base salary of teachers in their 4th year or later, it indicates that the district's salary schedule provides additional base compensation to teachers as they gain additional teaching experience. If the district's total average teacher salary is substantially higher than the base salary amounts, it indicates that the district pays teachers more in performance pay and one-time payments than a district whose overall average teacher salary is similar to its base salary amounts. Further, not all districts recognize a teacher's classroom experience outside of their school district when determining a teacher's pay. The graphic below indicates whether the district reported recognizing classroom experience outside of the district, and if so, whether the district reported compensating teachers for classroom experience through placement on the district's salary schedule, meaning the teacher's experience resulted in a higher base pay, and/or by making additional payments to teachers in addition to their base pay, such as a stipend.

Additionally, it is important to consider the proportion of experienced teachers in a district's teacher population, which can impact a district's average teacher salary. For example, a district's total average teacher salary may have decreased since the prior year if its most experienced teachers have left district employment and the district has hired less experienced teachers to replace them. Smaller districts generally have more variation in average teacher salary and other teacher measures due to their smaller teacher population where replacing one experienced teacher with a less experienced teacher can have a more substantial year-to-year impact on reported amounts.

### District average teacher salary and other measures (fiscal year 2023)

Average teacher salary: \$55,762

Amount from CSF: \$11,649

District average salary compared to the State average: -\$7,172

District reported that it paid any of its teachers for prior classroom experience outside the District: Yes  
If so, the district reported these payments were made:

Included in base salary by being accounted for with salary schedule placement: Yes

In addition to, but separate from, base salary: No

Average years of teacher experience: 9.6

Percentage of teachers in first 3 years: 30%

Average base salary of teachers in their first 3 years: \$39,460

Percentage of teachers in their 4th year or later: 70%

Average base salary of teachers in their 4th year or later: \$46,124

Students per teacher: 19.8

## Districts received additional State monies intended to increase average teacher salary

In FYs 2018 through 2021, the State provided additional monies to districts to increase teacher salaries by 20 percent from the FY 2017 base year. The bar chart below shows how Lake Havasu Unified School District's average teacher salary changed during this time frame and immediately after the annual State increases from FYs 2018 through 2021 ended, as well as how it compared to the State-wide average. Additionally, the chart shows the portion of the District's average teacher salary paid with CSF monies.

We have also included a table that displays other student- and teacher-related measures that may provide additional context regarding changes to Lake Havasu Unified School District's average teacher salary during this timeframe. For instance, changes in a district's teacher population can impact the district's average teacher salary.

### Bar chart and table showing average teacher salary and other measures

Fiscal year 2017 district average teacher salary: \$40,920

Fiscal year 2018 district average teacher salary: \$52,830

Fiscal year 2019 district average teacher salary: \$47,408

Fiscal year 2020 district average teacher salary: \$48,747

Fiscal year 2021 district average teacher salary: \$50,106

Fiscal year 2022 district average teacher salary: \$51,064

Fiscal year 2023 district average teacher salary: \$55,762

Fiscal year 2017 district amount from CSF: \$5,800

Fiscal year 2018 district amount from CSF: \$11,462

Fiscal year 2019 district amount from CSF: \$6,603

Fiscal year 2020 district amount from CSF: \$8,043

Fiscal year 2021 district amount from CSF: \$7,217

Fiscal year 2022 district amount from CSF: \$11,460

Fiscal year 2023 district amount from CSF: \$11,649

Fiscal year 2017 State average teacher salary: \$48,372

Fiscal year 2018 State average teacher salary: \$48,951

Fiscal year 2019 State average teacher salary: \$52,441

Fiscal year 2020 State average teacher salary: \$54,814

Fiscal year 2021 State average teacher salary: \$56,349

Fiscal year 2022 State average teacher salary: \$58,366

Fiscal year 2023 State average teacher salary: \$62,934

Fiscal year 2017 district students per teacher: 20.9

Fiscal year 2018 district students per teacher: 21.0

Fiscal year 2019 district students per teacher: 19.8

Fiscal year 2020 district students per teacher: 19.3

Fiscal year 2021 district students per teacher: 18.6

Fiscal year 2022 district students per teacher: 18.3

Fiscal year 2023 district students per teacher: 19.8

Fiscal year 2017 district average years of teacher experience: 9.5



Fiscal year 2018 district average years of teacher experience: 11.9  
Fiscal year 2019 district average years of teacher experience: 12.4  
Fiscal year 2020 district average years of teacher experience: 11.8  
Fiscal year 2021 district average years of teacher experience: 11.7  
Fiscal year 2022 district average years of teacher experience: 10.6  
Fiscal year 2023 district average years of teacher experience: 9.6  
Fiscal year 2017 district percentage of teachers in first 3 years: 20%  
Fiscal year 2018 district percentage of teachers in first 3 years: 22%  
Fiscal year 2019 district percentage of teachers in first 3 years: 23%  
Fiscal year 2020 district percentage of teachers in first 3 years: 20%  
Fiscal year 2021 district percentage of teachers in first 3 years: 17%  
Fiscal year 2022 district percentage of teachers in first 3 years: 21%  
Fiscal year 2023 district percentage of teachers in first 3 years: 30%

## Student achievement

For FY 2023, we present an achievement peer group weighted average and the State average for comparison to the individual districts' percentage of students who passed State assessments in Math, English Language Arts (ELA), and Science assessments. We report a passage rate consistent with ADE's publicly available data file, and therefore, some individual districts' results may not be available due to ADE's redaction standards. For FY 2023, we also present an achievement peer group weighted average and the State average for comparison.

Additionally, we have included the district's percentage passing for each of the past 5 fiscal years, excluding FYs 2020 and 2021, for Math, ELA, and Science assessments. In FYs 2020 and 2021 State assessment testing was impacted by the COVID-19 pandemic, with school districts being exempted from conducting State assessments in FY 2020 and not all eligible students participating in FY 2021.

## Bar charts showing student assessment passage rates

Fiscal year 2019 district Math passage rate: 51%  
Fiscal year 2020 district Math passage rate: N/A  
Fiscal year 2021 district Math passage rate: N/A  
Fiscal year 2022 district Math passage rate: 36%  
Fiscal year 2023 district Math passage rate: 38%  
Fiscal year 2023 peer Math passage rate: 27%  
Fiscal year 2023 State Math passage rate: 34%  
Fiscal year 2019 district English Language Arts passage rate: 43%  
Fiscal year 2020 district English Language Arts passage rate: N/A  
Fiscal year 2021 district English Language Arts passage rate: N/A  
Fiscal year 2022 district English Language Arts passage rate: 39%  
Fiscal year 2023 district English Language Arts passage rate: 41%  
Fiscal year 2023 peer English Language Arts passage rate: 34%  
Fiscal year 2023 State English Language Arts passage rate: 40%  
Fiscal year 2019 district Science passage rate: 55%  
Fiscal year 2020 district Science passage rate: N/A  
Fiscal year 2021 district Science passage rate: N/A

Fiscal year 2022 district Science passage rate: 26%  
Fiscal year 2023 district Science passage rate: 30%  
Fiscal year 2023 peer Science passage rate: 22%  
Fiscal year 2023 State Science passage rate: 27%