

**Differences Between Standard & Poor’s 2005 and 2006 District Reports**

This table compares the content in Standard & Poor’s customized 2005 school districts reports prepared under contract with the state of Michigan, and S&P’s 2006 school district reports prepared under contract with the Council of Chief State School Officers. The customized reports contained more analytical content and ran approximately 25 pages in length, compared to the current 9 pages.

School District Report Content	2005 Report (Approximately 25 pages)	2006 Report (Approximately 9 pages)
<b>Summary</b>		
1. Summary statement concerning the district’s overall return on resources (spending and performance in demographic context) compared to the state average	✓ Includes Reading, Writing, Math, Science, and Social Studies Tests	✓ Includes Reading and Math Tests Only
2. Summary statement concerning the district’s overall return on resources compared to the average of the district’s demographic peer group	✓ Includes Reading, Writing, Math, Science, and Social Studies Tests	
3. Discussion of differences between criterion-referenced tests and value-added assessments as they relate to measuring return on resources	✓	
4. Data table showing key indicators of student performance, spending, school environment, and community demographics	✓	✓
5. Scatterplot of all districts’ spending and test proficiency rates	✓ Combination of Reading, Writing, Math, Science, and Social Studies Tests	✓ Combination of Reading and Math Tests Only
6. Scatterplot of all districts’ poverty enrollment and test proficiency rates, with “risk-adjusted” scores	✓ Combination of Reading, Writing, Math, Science, and Social Studies Tests	✓ Combination of Reading and Math Tests Only
7. Scatterplot of all districts’ spending and poverty enrollment	✓	
<b>Student Performance</b>		
8. Proficiency rate across all state tests combined, compared to state average	✓	

School District Report Content	2005 Report (Approximately 25 pages)	2006 Report (Approximately 9 pages)
9. Proficiency rate across all state tests combined, compared to peer group average	✓	
10. Table of specific grade-level and subject area test proficiency rates compared to state and peer group averages, along with average annual changes	✓	
11. Written analysis of proficiency gaps between student groups	✓	
12. Bar chart showing proficiency gaps between student groups	✓	Combined Reading, Writing, Math, Science and Social Studies
13. Proficiency rate across state reading and math tests combined, compared to state average	✓	Combined Reading and Math Only
14. Change in proficiency rate across state reading and math tests combined, compared to state average change	✓	✓
15. Proficiency rate across state reading and math tests combined, compared to peer group average	✓	✓
16. Change in proficiency rate across state reading and math tests combined, compared to peer group's average change	✓	
17. Average annual increase in reading and writing proficiency needed to reach 100% proficiency by 2014 (NCLB target)	✓	✓
18. Table of state's annual measurable performance objectives required to make Adequate Yearly Progress (AYP) under NCLB	✓	
19. District's AYP Status	✓	✓
20. Diagnostic questions and discussion prompts pertaining to assessment results	✓	
21. Graduation rate compared to state average	✓	✓
22. Change in graduation rate compared to state average change	✓	
23. Graduation rate compared to average of demographic peer group	✓	
24. Change in graduation rate compared to average change of demographic peer group	✓	
25. Dropout rate compared to state average	✓	
26. Change in dropout rate compared to state average change	✓	
27. Dropout rate compared to average of demographic peer group	✓	
28. Change in dropout rate compared to average change of demographic peer group	✓	
29. Diagnostic questions and discussion prompts pertaining to dropout prevention	✓	

School District Report Content	2005 Report (Approximately 25 pages)	2006 Report (Approximately 9 pages)
<b>Spending, Revenue, Taxes, Debt</b>		
30. Operating expenditures per pupil compared to state average	✓	✓
31. Change in operating expenditures per pupil compared to state average change	✓	✓
32. Operating expenditures per pupil compared to peer group average	✓	
33. Change in operating expenditures per pupil compared to peer group's average change	✓	
34. Core spending per pupil compared to state average	✓	✓
35. Change in core spending per pupil compared to state average change	✓	
36. Core spending per pupil compared to peer group average	✓	
37. Change in core spending per pupil compared to peer group average	✓	
38. Instructional spending per pupil compared to state average	✓	Data table only
39. Change in instructional spending per pupil compared to state average	✓	✓
40. Instructional spending per pupil compared to peer group average	✓	
41. Change in instructional spending per pupil compared to peer group's average change	✓	
42. Instructional spending per pupil by general education and special education program, compared to state average	✓	
43. Instructional support spending per pupil compared to state average	✓	✓
44. Change in instructional support spending per pupil compared to state average change	✓	✓
45. Instructional support spending per pupil compared to peer group average	✓	
46. Change in instructional support spending per pupil compared to peer group's average change	✓	
47. Percentage of net spending allocated to instruction compared to state average	✓	✓
48. Administrative spending per pupil compared to state average	✓	Data table only
49. Change in administrative spending per pupil compared to state average change	✓	✓
50. Administrative spending per pupil compared to peer group average	✓	
51. Change in administrative spending per pupil compared to peer group's average change	✓	
52. Student services spending per pupil compared to state average	✓	✓

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53. Change in student services spending per pupil compared to state average change	✓	✓
54. Student services spending per pupil compared to peer group average	✓	
55. Change in student services spending per pupil compared to peer group's average change	✓	
56. Operations & maintenance spending per pupil compared to state average	Explanatory text and data ✓	Data table only ✓
57. Change in operations & maintenance spending per pupil compared to state average change	✓	✓
58. Operations & maintenance spending per pupil compared to peer group average	✓	
59. Change in operations & maintenance spending per pupil compared to peer group's average change	✓	
60. Diagnostic questions and discussion prompts concerning operations & maintenance	✓	
61. Transportation spending per pupil compared to state average	Explanatory text and data ✓	Data only ✓
62. Change in transportation spending per pupil compared to state average change	✓	✓
63. Transportation spending per pupil compared to peer group average	✓	
64. Change in transportation spending per pupil compared to peer group's average change	✓	
65. Food services spending per pupil compared to state average	Explanatory text and data ✓	Data only ✓
66. Change in food services spending per pupil compared to state average change	✓	✓
67. Food services spending per pupil compared to peer group average	✓	
68. Change in food services spending per pupil compared to peer group's average change	✓	
69. Cost per meal served compared to state average	✓	
70. Change in cost per meal served compared to state average change	✓	
71. Cost per meal served compared to peer group average	✓	
72. Change in cost per meal served compared to peer group's average change	✓	
73. Diagnostic questions and discussion prompts concerning food services costs	✓	
74. State-source operating revenue per student compared to state average	Explanatory text and data ✓	Chart and data ✓
75. Change in state-source operating revenue per student compared to state average	✓	

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76. Local-source operating revenue per student compared to peer group average	✓ Explanatory text and data	
77. Change in state-source operating revenue per student compared to peer group's average change	✓	
78. Financial reserves compared to state average	✓	
79. Change in financial reserves compared to state average change	✓	
80. Financial reserves compared to peer group average	✓	
81. Change in financial reserves compared to peer group's average change	✓	
82. Chart comparing district's revenues, expenditures, and financial reserves over time	✓	
83. Residential property tax per \$100,000 value compared to state average	✓	
84. Change in residential property tax per \$100,000 value compared to state average change	✓	
85. Residential property tax per \$100,000 value compared to peer group average	✓	
86. Change in residential property tax per \$100,000 value compared to peer group's average change	✓	
87. Residential property tax base per student compared to state average	✓	
88. Change in residential property tax base per student compared to state average change	✓	
89. Residential property tax base per student compared to peer group average	✓	
90. Change in residential property tax base per student compared to peer group's average change	✓	
91. Outstanding long-term debt compared to state average	✓	
92. Outstanding long-term debt compared to peer group average	✓	
93. Debt service compared to state average	✓	
94. Change in debt service compared to state average change	✓	
95. Debt service compared to peer group average	✓	
96. Change in debt service compared to peer group average	✓	
<b>Return on Resources</b>		
97. Return on Spending Index compared to state average	✓	✓
98. Return on Spending Index compared to peer group average	✓	

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99. Adjusted Return on Spending Index compared to state average	✓	✓
100. Adjusted Return on Spending Index compared to peer group average	✓	
101. Performance Cost Index compared to state average	✓	
102. Performance Cost Index compared to peer group average	✓	
103. Adjusted Performance Cost Index compared to state average	✓	
104. Adjusted Performance Cost Index compared to peer group average	✓	
105. Table of Return indicators compared to state and peer group average	✓	State Only
<b>School Environment</b>		
106. Enrollment trends compared to state average trends	✓	
107. Enrollment trends compared to peer group trends	✓	
108. Number of schools in district	✓	✓
109. Ratio of students to schools	✓	
110. Enrollment of economically disadvantaged students compared to state average	✓	✓
111. Change in enrollment of economically disadvantaged students compared to state average change	✓	
112. Change in enrollment of economically disadvantaged students compared to peer group change	✓	
113. Headcount special education enrollment compared to state average	✓	
114. Change in headcount special education enrollment compared to state average change	✓	
115. Full-time equivalent enrollment of special education students compared to state average	✓	
116. Change in full-time equivalent enrollment of special education students compared to state average change	✓	
117. Change in full-time equivalent enrollment of special education students compared to peer group average change	✓	
118. Enrollment of English Language Learners	✓ (If available)	✓ (If available)
119. Student Needs Index compared to state average	✓	✓
120. Student Needs Index compared to peer group average	✓	
121. Median household income compared to state average	✓	✓

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122. Median household income compared to peer group average	✓	
123. Percent of single parent households compared to state average	✓	✓
124. Percent of single parent households compared to peer group average	✓	
125. Percent of adults in community with a bachelors degree compared to state average	✓	✓
126. Percent of adults in community with a bachelors degree compared to peer group average	✓	
<b>Peer Comparison Group</b>		
127. Table of demographically similar peer districts with key indicators	✓	
<b>Data Issues</b>		
128. Discussion of data timing, data content, data sources, data quality	✓	✓
<b>Comparative Analytical Methodology</b>		
129. Discussion of relative categories used in making comparisons	✓	✓
<b>Glossary</b>		
130. Glossary of key terms, including definition, formula, analytical significance, and data source.	✓	