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Attorney General's Office Anti-racketeering Revolving Fund—Biennial Review

Review of Office's use of anti-racketeering monies in fiscal years 2021 and 2022 did not identify improper use, but Office made error when processing procurement documents for 1 transaction and did not receive appropriate documentation for portion of 1 reimbursement to law enforcement agency.



COVID-19 Guidance and Resources

Arizona school districts' and charter schools', and ADE's discretionary, COVID-19 federal relief spending—through June 30, 2022... [View Report](#)

Arizona Auditor General Special COVID-19 Funding Report, November 2022... [View Report](#)

State and federal guidance and resources by entity and topic. [View Links](#)

School District Financial Risk Analysis

As of December 2022, 3 Arizona school districts are at higher financial risk of not being able to operate within their available cash resources and budget constraints...

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School District Spending Report

In FY 2022, dollars spent on instruction and total per-student spending increased from the prior year, but the State-wide instructional spending percentage decreased by 0.8 percentage points because districts allocated a smaller proportion of the increased operational spending to instruction than in prior years. The State average teacher salary increased to \$58,366 and districts used COVID-19 federal relief monies

Auditor General's Website Homepage

WHAT'S NEW

Arizona School District Spending—Fiscal Year 2022—Analysis and data file

Fiscal year 2022 data file

March 1, 2023

In FY 2022, State-wide school district spending increased by more than \$1 billion, which led to per student increases in all spending areas compared to FY 2021, including instruction. Much of this... [View Report](#)

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January 31, 2023

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Arizona School District Financial Risk Analysis—December 2022—Analysis and data file

December 2022 data file

Financial risk action plan template

January 17, 2023

As of December 31, 2022, 3 Arizona school districts are at higher financial risk than other Arizona school districts based on analysis of 10 financial risk measures, decreasing from 6 districts in... [View Report](#)

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Scroll down on the Homepage and locate the Financial Risk Analysis section

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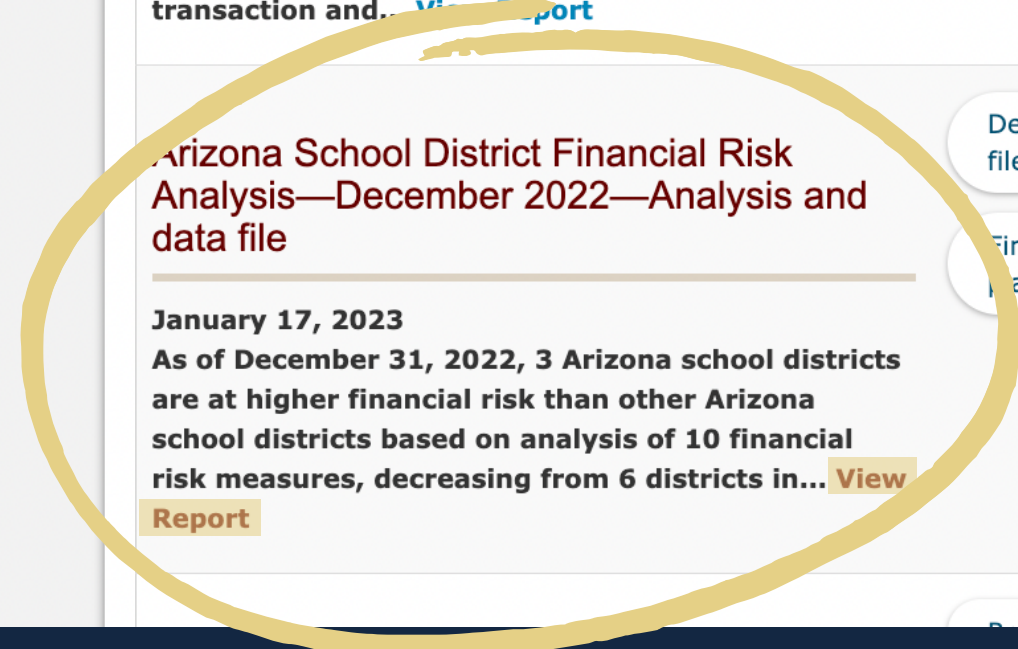
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Arizona School District Financial Risk Analysis—December 2022—Analysis and data file

January 17, 2023

OVERVIEW

As of December 31, 2022, 3 Arizona school districts are at higher financial risk than other Arizona school districts based on analysis of 10 financial risk measures, decreasing from 6 districts in December 2021.

Four of last year’s highest-risk districts improved enough to be removed from the current list of highest-risk districts, generally by improving their budgetary reserves or financial position. Like nearly all Arizona districts, these previously highest-risk districts reported using COVID-19 federal relief monies to maintain operations in FYs 2020, 2021, and 2022, contributing to improved budgetary reserves and financial positions in this year’s analysis.

We provide our analysis results and the underlying data for the highest-risk districts and other Arizona school districts in an interactive, user-friendly, web-based format. This format will allow you to easily view detailed information for a single district or more summarized information for all districts State-wide, by county, or by legislative district. The website also explains the measures analyzed and how the analyses can be used to better understand a district’s overall financial risk. Links to the website can be found under “Additional Links” on the right side of this page. Additionally, users can view the December 2022 data file and a financial risk action plan template under “Additional Documents” on the right side of this page.

ADDITIONAL DOCUMENTS

- [December 2022 data file](#)
- [Financial risk action plan template](#)

ADDITIONAL LINKS

- [Overview](#)
- [State results](#)
- [District results](#)

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- 📄 Financial risk action plan template

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- [Overview](#)
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Overview



School District Financial Risk Analysis—December 2022

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Overview

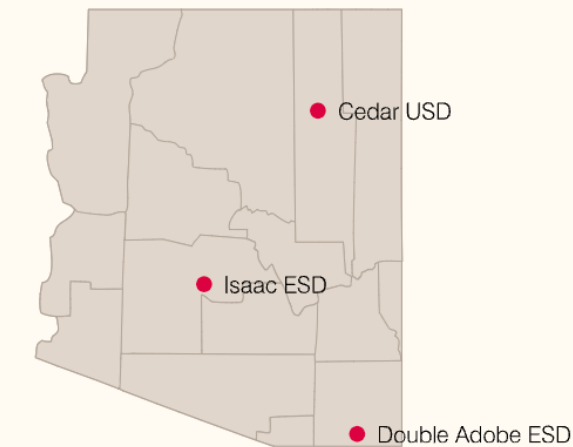
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⚠ Current highest-risk districts and their locations

- ▼ [Cedar Unified School District](#) in Navajo County
- ▼ [Double Adobe Elementary School District](#) in Cochise County
- ▼ [Isaac Elementary School District](#) in Maricopa County

[Download summary \(PDF\)](#)

The downloadable summary contains the list of High-Risk measures for each of the highest-risk districts.



How to determine if your district is at financial risk and create a financial risk action plan

For our school district financial risk analysis, we analyze the most current data available for 10 financial risk measures in the 7 categories listed below to identify the Arizona districts with the highest financial risk. Clicking on the category names below will bring you to the applicable measure page where you can learn more about each measure, including how it contributes to a district's financial risk, how it is calculated, and how we identify districts at high risk for the measure.

Also included below is a financial risk action plan template that we developed based on meetings with Arizona's current and past highest-risk districts as a tool any district can use to plan and take action to reduce its financial risks. District decision-makers can use the information provided in our analysis and action plan template to better understand district financial risks when evaluating district budget- and finance-related decisions.

This page provides the general overview of the Financial Risk Analysis for the state.



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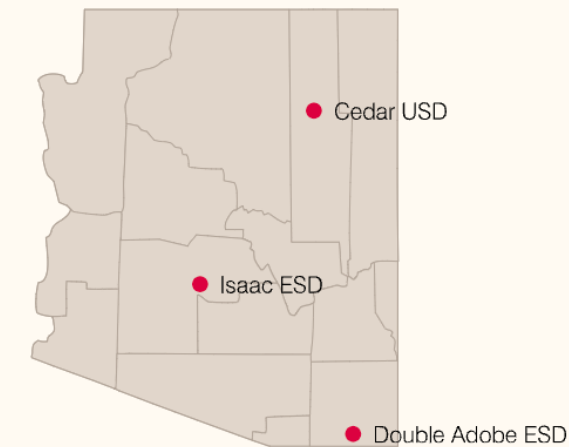
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To find the state results analysis use this tab.

School District Financial Risk Analysis – December 2022











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State results

Number of school districts at high risk for each measure

Use the dropdown to select whether you want to view State-wide results or results for a specific Arizona county or legislative district.

State-wide results (207 school districts) ▼

 Change in weighted student count 56 of 207	 Operating budget limit reserve 39 of 207
 Capital budget limit reserves 41 of 207	 General Fund operating reserve ratio 12 of 207
 General Fund operating margin ratio 22 of 207	 General Fund change in fund balance 33 of 207
 Capital monies redirected to operations 34 of 207	 Small school budget limit adjustment 8 of 207
 Frozen tax rate 15 of 207	 Receivership 1 of 207

Additional information about each measure, including how each measure was calculated and how districts were identified as high risk for each measure, is available on the [Measures page](#).

Statewide Analysis



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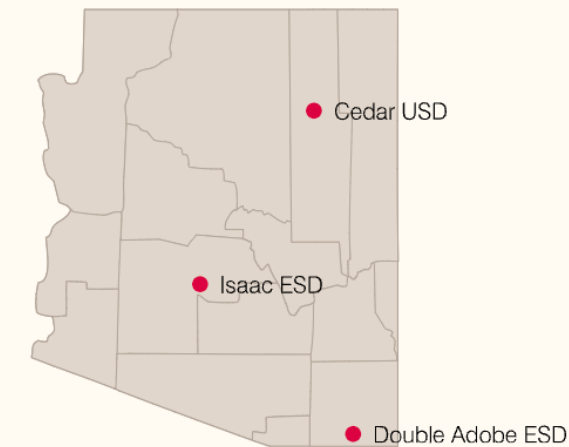
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To find the district results analysis use this tab.

School District Financial Risk Analysis—December 2022

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District results

Select a district:

Agua Fria Union High School District

Search

Agua Fria Union High School District

Aguila Elementary School District

Ajo Unified School District

Alhambra Elementary School District

Alpine Elementary School District

Altar Valley Elementary School District



6.4%

(1-year change)

54.0%

(4-year change)



-22.3%

(1-year change)

27.0%

(4-year change)



61.6%

(1-year change)

-23.6%

(4-year change)

District Analysis



Use search bar to find your district



School District Financial Risk Analysis—December 2022

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District results

Select a district:

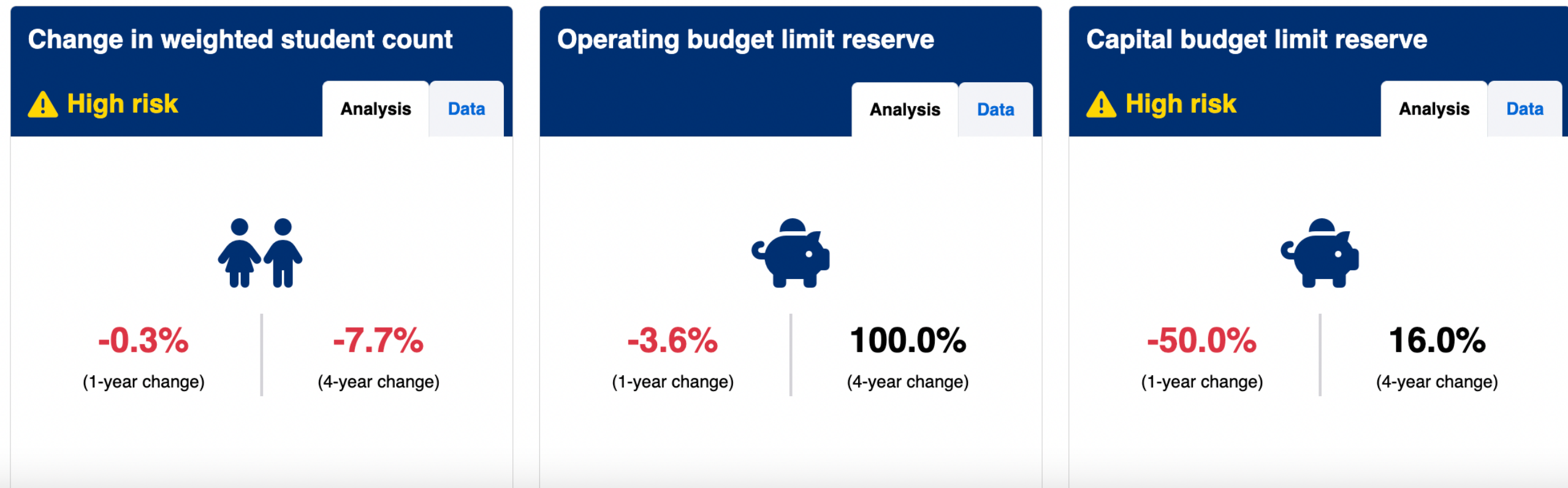
Mesa Unified School District

Mesa Unified School District—Not among the highest-risk districts

[District demographic information](#)

Analysis and data

Additional information about each measure, including how each measure was calculated and how districts were identified as High Risk for each measure, is available on the [Measures page](#).



Mesa Unified School District Example



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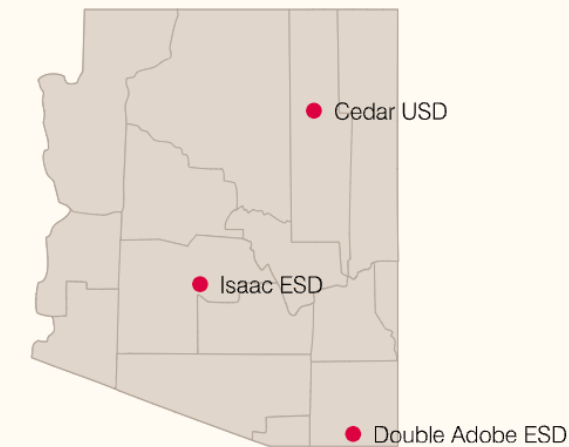
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To find the measures and explanations of what was looked at and why use this tab.



School District Financial Risk Analysis—December 2022

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Measures

Select a measure:

Budget limit reserves – Capital budget limit reserves



Budget limit reserves – Capital budget limit reserves

41 of 207 districts are at high risk for this measure

For our analysis, we look at 2 different measures to assess a district's budget limit reserves and its spending within its budget limits. Every Arizona school district annually adopts statutorily prescribed Maintenance and Operation (M&O) and Unrestricted Capital Outlay (UCO) Fund [budget limits](#)ⁱ that are, in part, based on the number of students attending its district. At the end of each fiscal year, any unspent operating or capital budget capacity is carried forward as a reserve in the applicable fund and increases the following years' total operating or capital budget limit. A negative reserve amount indicates a district spent beyond its budget limit in the current year or has not reduced spending enough to compensate for overspending in a prior year.

The M&O and UCO Funds' budget limit reserves do not include COVID-19 federal relief monies districts received beginning in fiscal year (FY) 2020. Districts account for those federal relief monies in separate federal grant funds. However, some districts' operating and capital budget limit reserves may have increased when they used federal relief monies for allowable M&O- and UCO-type spending. In total, State-wide district operating and capital budget limit reserves continued to increase in FY 2022, increasing 38.4 percent and 82.1 percent, respectively, since FY 2020. In FYs 2020 through 2022, nearly half of Arizona school districts reported using at least some of their federal relief monies for allowable grant purposes in place of available State and local monies (see the [District, charter, and ADE COVID-19 spending special report](#)).

Arizona school districts may be required to reduce their FY 2023 budgeted spending from [local revenues](#)ⁱ by approximately 17.5 percent as current district budgets indicate they have exceeded the State-wide aggregate expenditure limitation. A.R.S. §15-911 allows the Arizona Legislature to authorize spending in excess of the limitation for the current fiscal year by March 1. State-wide, not including any other budgetary impacts, this potential budget reduction could result in proportional FY 2023 operating and capital budget limit reserve decreases.

Measures Page