



# THE ARIZONA COALITION

OF SCHOOL BOARD MEMBERS



# The Arizona School District Spending Report

**Where do I start?**

**Arizona Auditor General Website**

**<https://www.azauditor.gov/>**



# The Arizona School District Spending Report

The screenshot shows the Arizona Auditor General website. The browser address bar displays "azauditor.gov". The website header includes the "ARIZONA Auditor General" logo with the tagline "Making a Positive Difference" and a search bar labeled "ENHANCED BY Google". A navigation menu contains links for "ABOUT US", "LEADERSHIP TEAM", "REPORTS", "RESOURCES", "CAREERS", and "CONTACT US". The main content area features a featured article titled "Arizona School District Spending—Fiscal Year 2021—Analysis and data file". The article text states: "In fiscal year 2021, the State per pupil spending and instructional spending percentage continued an upward trend, and the State average teacher salary increased to \$56,349—a 16.5 percent increase over 2017's average, but short of the 20 percent cumulative goal by fiscal year 2021." To the right of the text is an image of a laptop and a smartphone displaying various data visualizations, including a pie chart and a bar chart. A row of nine circular indicators is positioned below the text, with the first one highlighted in red.

## AZ Auditor General Website Home Page



# The Arizona School District Spending Report

I'm On the Home Page - What's Next?

Click **Reports** Tab on top of the page navigation.  
Scroll down to **Search By Entity** then **School Districts** and click.



# The Arizona School District Spending Report



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ABOUT US

LEADERSHIP TEAM

REPORTS

RESOURCES

CAREERS

CONTACT US

Arizona School District Financial Risk Analysis  
—December 2021—Analysis and data file

As of December 31, 2021, 6 Arizona school districts are at higher financial risk than other Arizona school districts based on analysis of 10 financial risk measures, decreasing from 13 districts in December 2020.

OVERVIEW

SEARCH BY ENTITY

LIST BY TYPE





# The Arizona School District Spending Report

**ARIZONA Auditor General**  
Making a Positive Difference

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HOME ABOUT US LEADERSHIP TEAM REPORTS RESOURCES CAREERS CONTACT US

Arizona Game and Fish Commission Heritage Fund

The Arizona Game and Fish Department spent Heritage Fund monies in accordance with statute but did not consider some Heritage Fund operations and maintenance expenses for compliance with statutory limit, increasing risk that these monies would be unavailable for their intended purpose.

OVERVIEW

SEARCH BY ENTITY

LIST BY TYPE

CHARTER SCHOOLS

CITIES AND TOWNS

COMMUNITY COLLEGES

COUNTIES

**SCHOOL DISTRICTS**

SPECIAL DISTRICTS

STATE AGENCIES

UNIVERSITIES

COVID-19 Guidance and Resources

School District Financial Risk Analysis

Arizona Auditor General Special COVID-19 Funding Report, October 2021... [View Report](#)

State and federal guidance and resources

As of December 2021, 6 Arizona school districts are at higher financial risk of not being able to operate within their available cash resources and budget constraints. [View Report](#)

per pupil spending trend, and salary increased



# The Arizona School District Spending Report

A screenshot of the Arizona Auditor General website. The browser address bar shows "azauditor.gov/reports-publications/school-districts". The page header includes the "ARIZONA Auditor General" logo with the tagline "Making a Positive Difference" and a search bar. The navigation menu contains links for Home, About Us, Leadership Team, Reports, Resources, Careers, and Contact Us. The breadcrumb trail reads "Home » Reports » Search By Entity » School Districts". On the left side, there is a "Narrow by School District" section with a dropdown menu labeled "Choose multiple options", which is highlighted by a red arrow. Below it are sections for "Narrow by Audit Type" (also "Choose multiple options"), "Narrow by Date" (set to "All"), "Sort by" (set to "Report Date"), and "Reports per page" (set to "20"). At the bottom of this section are "Apply" and "Reset" buttons. The main content area is titled "School Districts" and includes a "Print" button. The primary report is "Arizona School District Spending—Fiscal Year 2021—Analysis and data file", dated "March 1, 2022". The report text states: "In fiscal year 2021, the State per pupil spending and instructional spending percentage continued an upward trend, and the State average teacher salary increased to \$56,349—a 16.5 percent increase..." with a "Read More" link. Below the report are sections for "Related Documents" and "Additional Links". At the bottom, the "Western Arizona Vocational Education District" is listed.

School Districts  
Landing Page

Use the Narrow By  
School District Box



# The Arizona School District Spending Report

**ARIZONA Auditor General**  
Making a Positive Difference

Home » Reports » Search By Entity » [School Districts](#)

**Narrow by School District**

Kyrene  
Kyrene Elementary School District

**Narrow by Date**

All

**ARIZONA Auditor General**  
Making a Positive Difference

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Home » Reports » Search By Entity » [School Districts](#)

**Narrow by School District**

Kyrene Elementary School District

**Narrow by Audit Type**

Choose multiple options

**Narrow by Date**

All

**Sort by**

Report Date

**Reports per page**

20

Apply Reset

**School Districts** [Print](#)

**Narrowed to:** Kyrene Elementary School District

[Kyrene Elementary School District - Arizona School District Spending Report \(District Page\) - Fiscal Year 2020](#)

Kyrene Elementary School District  
Special Study  
**March 1, 2021**  
Report #: 21-201

**Related Documents**

[Kyrene Elementary School District - Arizona School District Spending Report \(District Page\) - Fiscal Year 2019](#)

Kyrene Elementary School District  
Special Study





# The Arizona School District Spending Report

**Narrow by School District**

Kyrene Elementary School District ×

**Narrow by Audit Type**

Choose multiple options

**Narrow by Date**

All ▾

**Sort by**

Report Date ▾

**School Districts**

[Print](#)

*Narrowed to: Kyrene Elementary School District*

**Kyrene Elementary School District - Arizona School District Spending Report (District Page) - Fiscal Year 2020**

Kyrene Elementary School District

Special Study

**March 1, 2021**

Report #: 21-201

**Fiscal Year 2020 is the most recent currently available (as of 3/2/22), expecting 2021 report shortly.**



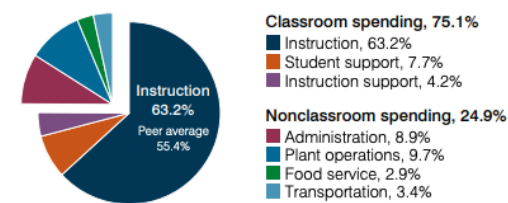
# The Arizona School District Spending Report

## Kyrene Elementary School District

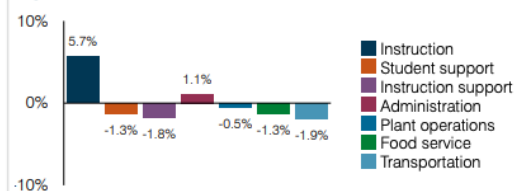
Maricopa County  
 Peer group(s): Operational 7 and Transportation 3<sup>1</sup>  
 Legislative district(s): 18 and 27  
 District location: City  
 Number of schools: 25  
 Graduation rate (2019): N/A

Students attending; Size: 15,750; Large  
 5-year change in students attending: 5% decrease  
 Special education population: 11%  
 English learner population: 2%  
 Poverty rate (2019): 8%  
 Free/reduced meal eligibility: 29%

### Spending by operational area



### Percentage point change in spending by operational area (fiscal year 2015 versus 2020)



### Operational measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$768	\$911	\$936
	Students per administrative position	65	74	65
Plant operations	Cost per square foot	\$5.07	\$6.16	\$6.55
	Square footage per student	165	144	160
Food service	Cost per meal	\$3.11	\$3.37	\$3.46
	Cost per mile	\$3.75	\$4.60	\$4.28
Transportation	Cost per rider	\$1,107	\$1,301	\$1,370

### Lowest, highest, and 2 most recent fiscal years' instructional spending percentages between 2001 and 2020

Lowest	Highest	Most recent years	
2015	2004	2019	2020
57.5%	64.4%	61.9%	63.2%

### COVID-19 federal relief grant spending

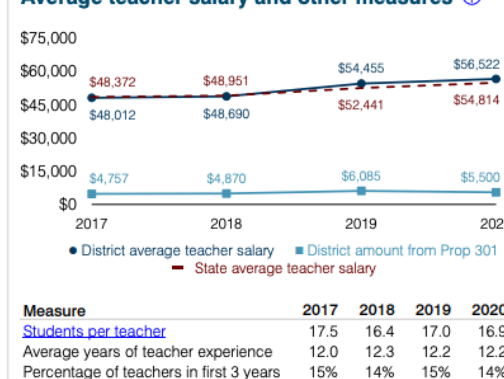
	District	Peer average
Total federal relief grant spending	\$ 196,120	\$ 833,736
Per pupil federal relief grant spending	\$ 12	\$ 70

Districts can use COVID-19 federal relief grants from March 2020 through September 2022. Amounts above were used by June 30, 2020.

### Per pupil spending by area

Area	District		Peer average 2020	State average 2020
	2019	2020		
<b>Classroom spending</b>				
Instruction	\$ 5,144	\$ 5,454	\$ 4,916	\$ 5,016
Student support	625	668	745	796
Instruction support	348	366	526	513
<b>Nonclassroom spending</b>				
Administration	705	766	911	936
Plant operations	855	839	881	1,048
Food service	299	252	590	432
Transportation	338	288	321	395
<b>Total operational</b>	<b>8,314</b>	<b>8,633</b>	<b>8,890</b>	<b>9,136</b>
Land and buildings	1,033	847	1,168	1,053
Equipment	757	811	563	533
Interest	503	519	262	273
Other	770	770	189	175
<b>Total nonoperational</b>	<b>3,063</b>	<b>2,947</b>	<b>2,182</b>	<b>2,034</b>
<b>Total per pupil spending</b>	<b>\$ 11,377</b>	<b>\$ 11,580</b>	<b>\$ 11,072</b>	<b>\$ 11,170</b>

### Average teacher salary and other measures



<sup>1</sup> See Appendix A for information, such as districts included in each peer group, and Appendix C for sources and methodology.

When you click the report link, this PDF will open. Let's explore these categories.

Click [here](#) for statewide report reference document. This will help you understand where the terms are coming from, and what they are defining.



# The Arizona School District Spending Report

## Kyrene Elementary School District



*Click here for information on the data set.*

Maricopa County  
[Peer group\(s\)](#): Operational 7 and Transportation 3<sup>1</sup>  
Legislative district(s): 18 and 27  
District location: City  
Number of schools: 25  
Graduation rate (2019): N/A

- County location*
- Peer Group(s) are the comparable school districts*
- District Location can be city or rural*

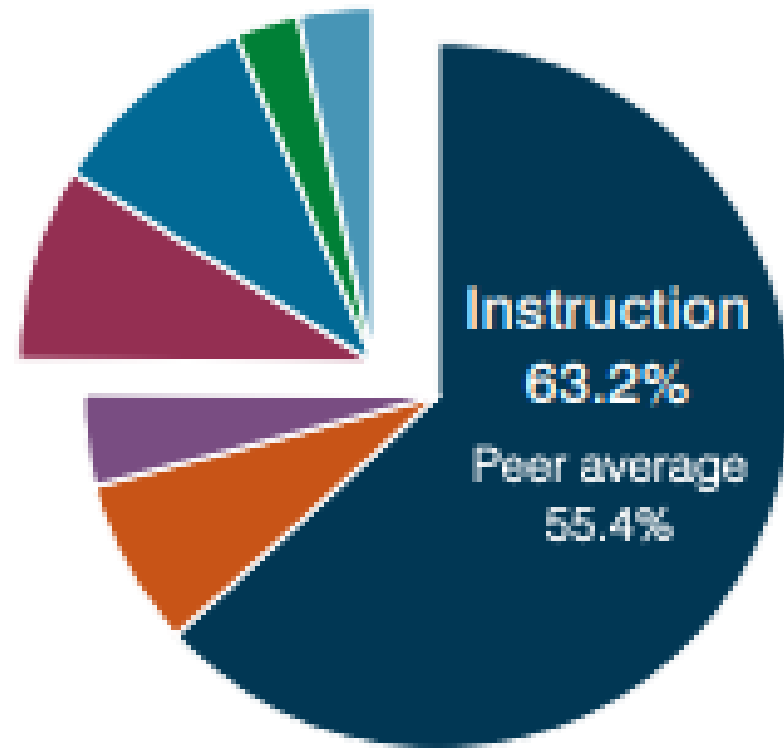
Students attending; Size:	15,750; Large
5-year change in students attending:	5% decrease
Special education population:	11%
English learner population:	2%
Poverty rate (2019):	8%
Free/reduced meal eligibility:	29%

- How many students are in the school*
- This is average in Arizona*



# The Arizona School District Spending Report

## Spending by operational area



### Classroom spending, 75.1%

■ Instruction, 63.2%

■ Student support, 7.7%

■ Instruction support, 4.2%

### Nonclassroom spending, 24.9%

■ Administration, 8.9%

■ Plant operations, 9.7%

■ Food service, 2.9%

■ Transportation, 3.4%

*Explanation of what is counted and not counted towards these percentages.*

*Counselors & Psychologists = majority  
Teaching Assistants & PARAs*

*Facilities + Everything it takes to keep the building open*



# The Arizona School District Spending Report

Compares peer groups - comparative school districts and statewide averages. You can find other districts in your peer group starting on page 20 of [this report](#).

## Operational measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$766	\$911	\$936
	Students per administrative position	65	74	65
Plant operations	Cost per square foot	\$5.07	\$6.16	\$6.55
	Square footage per student	165	144	160
Food service	Cost per meal	\$3.11	\$3.37	\$3.46
Transportation	Cost per mile	\$3.75	\$4.60	\$4.28
	Cost per rider	\$1,107	\$1,301	\$1,370

*Cost per meal allows for better comparison between districts. Total food service budget is not comparable if there are significantly more students.*

*The same goes for Transportation.*

*Color Coded to demonstrate how well a district is doing.*

Comparing a district to the state average is like comparing apples and oranges - peer averages are much more accurate.



# The Arizona School District Spending Report

## Per pupil spending by area

Area	District		Peer average 2020	State average 2020
	2019	2020		
<b>Classroom spending</b>				
Instruction	\$ 5,144	\$ 5,454	\$ 4,916	\$ 5,016
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<b>Total per pupil spending</b>	<b>\$ 11,377</b>	<b>\$ 11,580</b>	<b>\$11,072</b>	<b>\$11,170</b>

This section provides a short district history that gives you raw dollars spent per pupil. It then takes that number and compares it to similar districts and the state average.

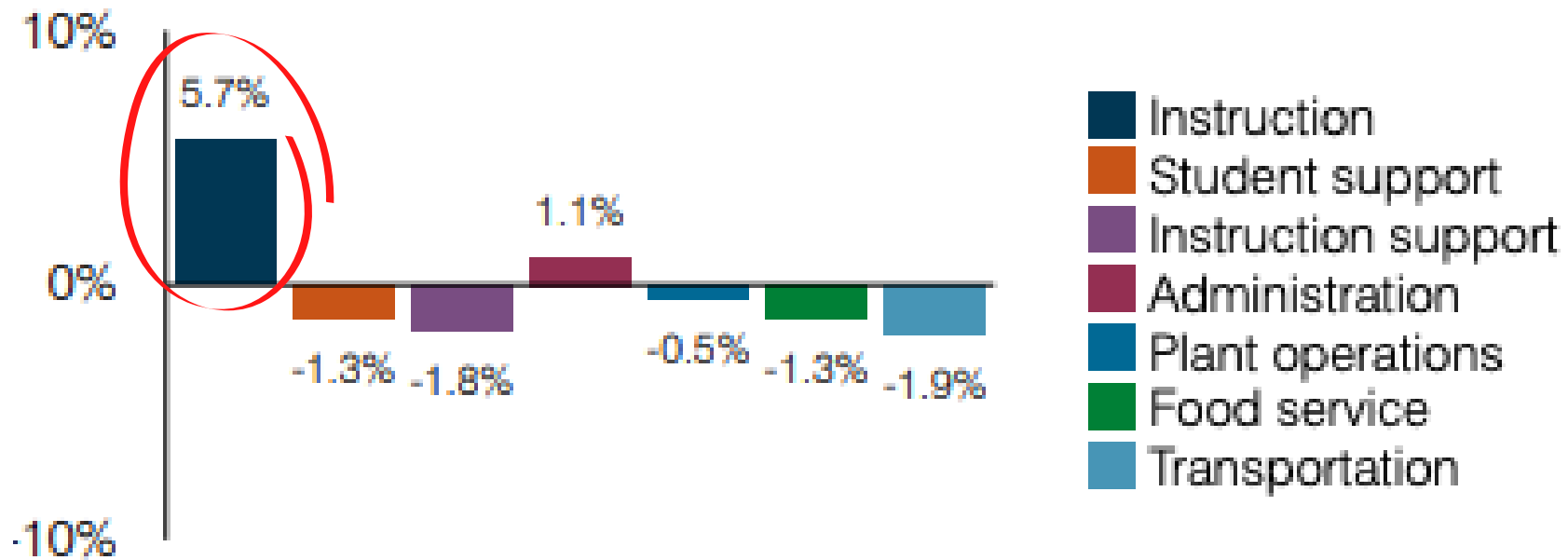
In Kyrene in FY2020, per pupil spending has increased slightly from 2019 to 2020. They are spending more than their peers and the state.



# The Arizona School District Spending Report

How has spending changed over 5 years in Kyrene?

Percentage point change in spending by operational area (fiscal year 2015 versus 2020)



Lowest, highest, and 2 most recent fiscal years' instructional spending percentages between 2001 and 2020 ⓘ

Lowest	Highest	Most recent years	
2015	2004	2019	2020
57.5%	64.4%	61.9%	63.2%

You can see a high percent increase in Instruction spending. This allows the percentage to come very close to the highest recorded (64.4% in 2004) since 2001 (seen at the bottom of this section).



# The Arizona School District Spending Report

## COVID-19 federal relief grant spending ⓘ

	District	Peer average
Total federal relief grant spending	\$ 196,120	\$ 833,736
Per pupil federal relief grant spending	\$ 12	\$ 70

Districts can use COVID-19 federal relief grants from March 2020 through September 2022. Amounts above were used by June 30, 2020.

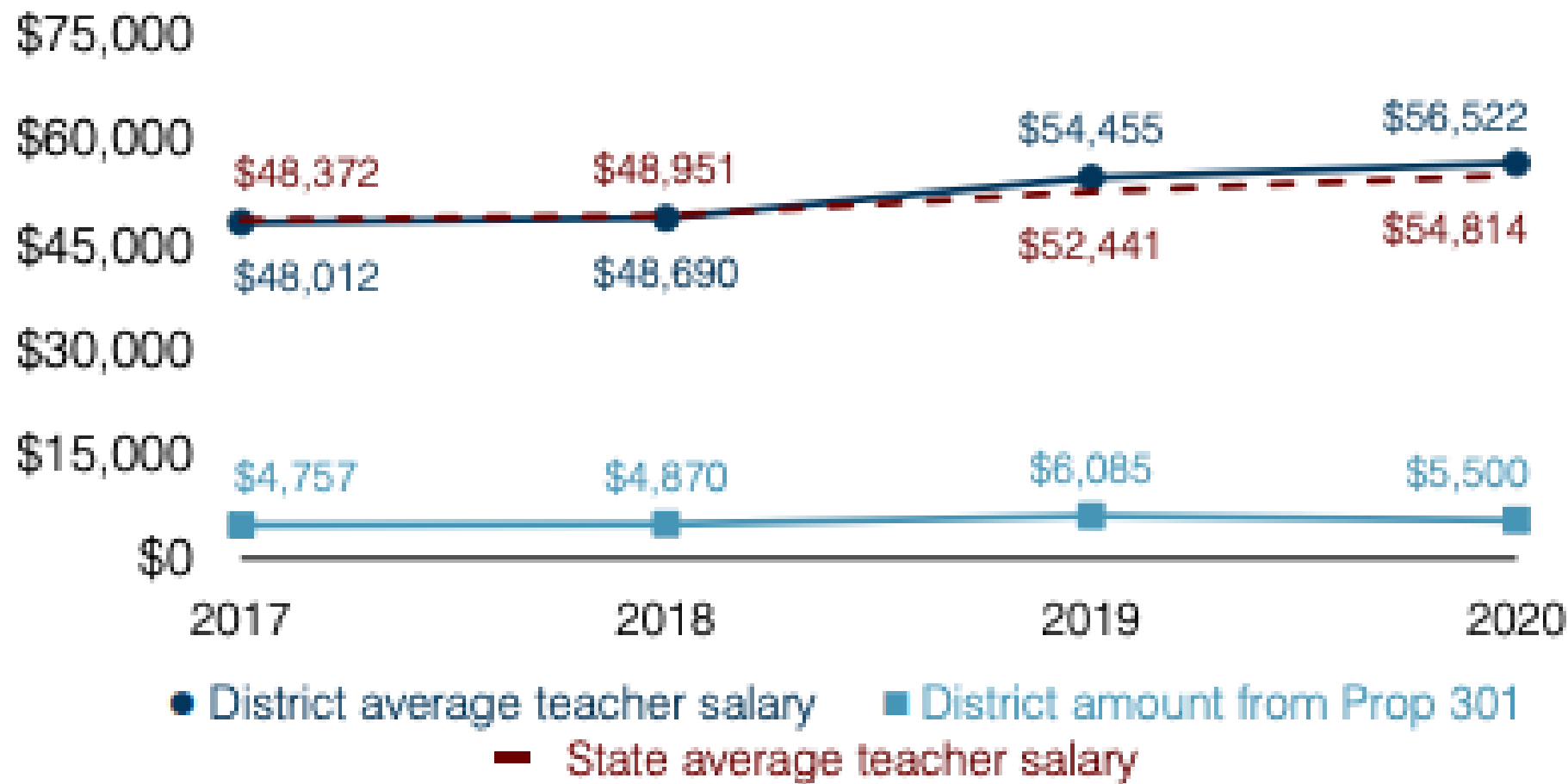
This is a new section of the report that shows COVID spending.





# The Arizona School District Spending Report

## Average teacher salary and other measures i



Goes back 3 years to show district average teacher salary as compared to the state average.

Measure	2017	2018	2019	2020
<a href="#">Students per teacher</a>	17.5	16.4	17.0	16.9
Average years of teacher experience	12.0	12.3	12.2	12.2
Percentage of teachers in first 3 years	15%	14%	15%	14%

*Students per Teacher is always going to look low. This number includes all of the SPED classes in the average.*



# The Arizona School District Spending Report

There are additional report types you can find on the Auditor General's website.

**Performance Audits  
and  
Financial Investigations**



# The Arizona School District Spending Report

## Performance Audits

Performance Audits are done occasionally. They do not intend to analyze finances. They are deep dives on areas that turn up red on your district report. There are finding and recommendations.

### School Districts



*Narrowed to: Scottsdale Unified School District, Performance Audit*

#### Scottsdale Unified School District

Scottsdale Unified School District

Performance Audit

**May 14, 2015**

Report #: 15-206

In fiscal year 2012, Scottsdale Unified School District's student achievement was similar to peer districts', on average, but it compared less favorably in operational efficiencies. The District's... [Read More](#)

[More](#)

Related Documents

#### Scottsdale Unified School District

May 14, 2015

Report

#### OVERVIEW

In fiscal year 2012, Scottsdale Unified School District's student achievement was similar to peer districts', on average, but it compared less favorably in operational efficiencies. The District's food service program operated efficiently with a cost per meal that was lower than the peer district average. However, the District's administrative costs were higher than peer districts', primarily because it employed more administrative staff. In addition, the District inaccurately reported its costs on its Annual Financial Report and it lacked sufficient computer controls. The District's plant operations cost per pupil was higher than peer districts', on average, because the District maintained more square footage per student than the peer districts' and many of its schools operated far below their designed capacities. Further, the District's transportation cost per mile was much higher than the peer districts' average, in part, because of inefficient bus routes.

#### ADDITIONAL DOCUMENTS

- Highlights
- Response
- Followup

**Will release findings and district will respond. You can find these here.**

#### SHARE

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# The Arizona School District Spending Report

## Financial Investigations

Financial Investigations are rare, but are done when there are allegations of wrongdoing.

### Scottsdale Unified School District—Criminal Indictment—Conflict of Interest (REV January 2019)

Scottsdale Unified School District

Financial Investigation

**May 14, 2018**

Report #: 18-401

The Arizona Attorney General's Office requested the Office of the Auditor General to assist in its investigation of possible conflict-of-interest violations by Laura Smith, former chief financial... [Read More](#)

Related Documents

### Scottsdale Unified School District—Criminal Indictment—Conflict of Interest (REV January 2019)



May 14, 2018

 Report

#### OVERVIEW

The Arizona Attorney General's Office requested the Office of the Auditor General to assist in its investigation of possible conflict-of-interest violations by Laura Smith, former chief financial officer of Scottsdale Unified School District (District). Our joint investigation revealed that from February 2017 through January 2018, Ms. Smith failed to disclose her substantial interest with a district vendor, The Professional Group Public Consulting, Inc. (PGPC), and she participated in district decisions affecting PGPC. On January 23, 2019, the Arizona Attorney General's Office presented evidence to the Arizona State Grand Jury. The action resulted in the indictment of Ms. Smith on 12 felony counts of conflicts of interest and fraudulent schemes.

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# The Arizona School District Spending Report

**Search for your district and read the available reports to gain a further understanding of past occurrences in your district, as well as see the spending breakdown for recent Fiscal Years.**



# The Arizona School District Spending Report

Click [here](#) to watch our recorded training video on the Arizona School District Spending Report.



# The Arizona School District Spending Report

Questions?

Email [Info@AzCoalition.org](mailto:Info@AzCoalition.org)