

# School district financial risk analysis process

**Communicate** throughout the year with highest-risk districts on actions to address risks, such as:

- Projected enrollment surveys.
- Student/staff ratio analysis.
- Cost-benefit analysis of programs and services.
- Cash management strategies.
- Allocation of operating and capital resources for current and future needs.








































**Gather** current school district financial and student count data as it becomes available throughout the year.

**Analyze** single and multiyear changes each time we gather new data for our 10 financial risk measures to determine highest-risk districts.

# School district financial risk analysis summary results

 = high risk

Overall highest-risk districts	Receivership	Change in weighted student count	Operating budget limit reserve	Capital budget limit reserve	General Fund operating reserve ratio	General Fund operating margin ratio	Capital monies redirected to operations	Small school budget limit adjustment	Frozen tax rate	
Double Adobe ESD										
Elfrida ESD										
Flagstaff USD										
Isaac ESD										
Safford USD										
Wenden ESD										
<b>Number of districts at high-risk for each measure (of 207)</b>	1	81	42	49	21	23	45	42	12	21