



# Arizona Department of Education

The Audit Unit

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## Average Daily Membership Audit Report Colorado River Union High School District Fiscal Years 2011, 2012 and 2013

Report Number—14-16

June 11, 2014

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John Huppenthal  
Superintendent of  
Public Instruction

June 11, 2014

Riley Frei, Superintendent  
Colorado River Union High School District  
P O Box 21479  
Bullhead City, AZ 86439

Dear Mr. Frei,

The Arizona Department of Education Audit Unit has conducted an audit of the Colorado River Union High School District (District) Average Daily Membership for Fiscal Years 2011, 2012 and 2013. The purpose of the audit was to address whether the District properly reported student enrollment and attendance and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the District did not accurately report some student data for its non-AOI students, resulting in the District's ADM being overreported by 1.411. As a result, the District was overfunded by \$12,045.52 in Basic State Aid. Additionally, auditors determined that the District did not accurately report some AOI data, resulting in the District's ADM being underreported by 0.561. As a result, the District was underfunded Basic State Aid by \$8,748.40 which ADE must repay to the District. In total, the District was overfunded Basic State Aid by \$3,297.12, which the District must repay to ADE.

We appreciate the cooperation and assistance provided by the District's administration during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa Eddy".

Lisa Eddy,  
Chief Auditor

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# INTRODUCTION AND BACKGROUND

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The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Colorado River Union High School District (District) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the District properly reported enrollment and attendance data to ADE and received the correct amount of Basic State Aid for FY2011 through FY2013.

***Average Daily Membership audits of district and charter holder funding***—Pursuant to A.R.S. § 15-239, ADE may conduct ADM audits, which help ensure the appropriate distribution of Basic State Aid provided annually to school districts and charter schools. School districts and charter schools receive Basic State Aid based on several factors related to student enrollment and attendance. To receive funding, school districts and charter schools report enrollment and attendance data to ADE. ADE processes that data, determines payment amounts according to the relevant statutory funding formulas and distributes payments to schools up to twelve times each year.

The ADM audit process determines whether payments were correct or if an adjustment is needed. The audit process compares the school district or charter school's information reported to ADE's student data system, the Student Accountability Information System (SAIS), to information found on the original records kept at the school. If auditors find that the school district or charter school's reported information does not match the original documentation, the audit will calculate and report the funding adjustment needed to the school district's or charter school's Basic State Aid. These funding adjustments can be positive or negative, depending upon the audit findings. The audit findings are written and compiled into a report that is then issued to the audited entity.

***Superintendent's legal notice links the audit and appeals processes***—In addition to the report, the audited entity receives The Notice of Audit Findings and Required Reimbursement (Notice) that details the audit findings and determination of the Superintendent of Public Instruction (Superintendent) regarding adjustments to be made to the school district or charter school pursuant to A.R.S. § 15-915. The audited entity may appeal the Superintendent's decision in the Notice.

***Opportunity to appeal the audit***—A.R.S. § 41-1092.03 provides the audited school district or charter school that disagrees with the Superintendent's decision in the Notice with the opportunity to file a formal appeal within thirty (30) days after the report was issued. If an appeal is filed, the school district or charter school and ADE may reach agreement in an informal settlement conference. If an agreement is not reached at the informal settlement conference, the appeal will be adjudicated by the Office of Administrative Hearings.

***Funding adjustment process and timeframes***—When the Notice is finally settled or adjudicated, if ADE has determined that a school district or charter school received an incorrect amount of Basic State Aid, A.R.S. § 15-915 directs that corrections to schools' funding be made in the current budget year. In case of hardship, schools may request that the Superintendent allow a correction to be made partly in the current budget year and partly in the following budget year.

In addition, ADE will adjust the District's budget capacity if required. ADE School Finance Memorandum 13-011 summarizes the budget capacity adjustment authorized by statute:

*A.R.S. §15-915, as amended by Laws 2012, Chapter 357, Section 3, requires the superintendent of public instruction, when it is determined that state aid or budget limits have been calculated in error; within the prior 3 years, to make corrections to budget limits and state aid in the current year. (Hardship application may be approved by the superintendent). Effective for audits initiated during FY 2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.*

**District financial and other information**—The District, located in Fort Mohave, Arizona, maintained two high schools during the fiscal years audited. The District also maintained one Arizona Online Instruction (AOI) school during FY2012 and FY2013. Table 1 presents the District's unaudited student, staffing and financial information for FY2011, FY2012 and FY2013.

**Table 1**

**Colorado River Union High School District  
Total Students, Staffing, Revenues and Expenditures  
FY2011, FY2012 and FY2013  
(Unaudited)**

	FY2011	FY2012	FY2013
<b>Students Enrolled</b>	<b>2,398</b>	<b>2,273</b>	<b>2,159</b>
<b>Number of Teachers</b>	105	107	105
<b>Revenue</b>			
Local	\$12,316,518	\$13,560,447	\$12,837,612
County	320,359	485,092	439,245
State	3,873,515	3,972,600	4,208,901
Federal	2,457,495	2,235,367	2,247,956
<b>Total Revenues</b>	<b><u>\$18,967,887</u></b>	<b><u>\$20,253,506</u></b>	<b><u>\$19,733,714</u></b>
<b>Total Expenditures</b>	<b><u>\$19,327,469</u></b>	<b><u>\$20,741,944</u></b>	<b><u>\$22,095,500</u></b>

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2011, FY2012 and FY2013.

## SCOPE AND METHODOLOGY

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The audit focused on whether the District accurately reported its data to ADE and received the correct amount of Basic State Aid in accordance with statutes, the Uniform System of Financial Records (USFR) and its own policies and procedures for FY2011, FY2012 and FY2013.

To conduct this audit, auditors used a variety of methods, including examining District and SAIS records for enrollment and attendance. Auditors also reviewed state statutes and District policies and procedures, and interviewed District management and staff.

Additionally, auditors performed specific tasks for the following finding areas:

- **Data Reporting Errors**—To determine whether the District reported the correct enrollment data to ADE, auditors reviewed 146 student profiles. The first and last days of attendance were then compared to the enrollment and withdrawal dates that were reported to SAIS. Additionally, auditors reviewed the student schedules to determine whether the District reported the correct student full-time enrollment (FTE) to ADE. Auditors recalculated the actual FTE for these students based on the number of classes the students were taking during the year. When the audited FTE was different from the reported FTE for a student, auditors recalculated the ADM.
- **AOI Reporting Errors**—To determine whether the District reported the correct AOI student enrollment data and instructional hours to ADE, auditors reviewed the course enrollments and instructional minutes of every student the District enrolled in its AOI school. Auditors recalculated the actual full-time enrollment (FTE) status for these students based on the number of courses the students were enrolled in during the year. Additionally, auditors calculated the membership days for each student based on the data provided by the District. Auditors compared this to the information reported to SAIS. When a discrepancy was identified, auditors made an adjustment to the funded ADM.

The Audit Unit expresses its appreciation to the District's administration and staff members for their cooperation and assistance during the course of the audit.

# **FINDING 1: THE DISTRICT DID NOT ACCURATELY REPORT SOME STUDENT DATA RESULTING IN AN OVERPAYMENT OF \$12,045.52**

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The District did not accurately report enrollment data for 22 students to ADE for FY2011, FY2012 and FY2013. Specifically, auditors found that the District misreported enrollment and withdrawal dates for six students, reported two students who did not attend a District school and reported one student with an incorrect FTE status. Additionally, as a result of 13 students attending a traditional school while simultaneously participating in the District's AOI, these 13 students were not properly limited to 100 membership days. As a result of these errors, the District's ADM was overstated by 1.411 for the three fiscal years audited. Due to the inaccurate enrollment data reported to ADE, the District received a net overpayment of \$12,045.52 in Basic State Aid for the three fiscal years audited which ADE must recoup from the District.

## **The District Inaccurately Reported Student Enrollment Data**

The District inaccurately reported the enrollment data of nine students to ADE due to misreported entry and exit dates for six students, reporting of two students who did not attend the District and one student reported with an incorrect FTE status. As a result, the District overstated its ADM in the three years audited by 1.103. In addition, the District's ADM was overstated by 0.308 in FY2013 due to 13 students who were not properly limited to 100 membership days. In total, for the three fiscal years audited, the District's ADM was overstated by 1.411.

***The District did not properly report some student enrollment data***—The District inaccurately reported the enrollment data for nine students during the three years audited which resulted in the District overstating its ADM by 1.240 in FY2011 and understating its ADM by 0.137 in FY2012. ADE External Guideline and Procedures GE-17<sup>1</sup> states that, with the exception of pre-enrolled students, the enrollment date for a student is the first day of actual attendance. According to A.R.S. § 15-901, the withdrawal date for students is the last day of actual attendance. Additionally, according to A.R.S. § 15-901 and ADE External Guidelines and Procedures EX-18 (EX-18), a high school student must be scheduled for at least 720 instructional hours during the year and at least 20 hours per week for the student to be reported as a 1.0 FTE. A student who does not meet these requirements is considered a part-time student and their FTE status is prorated into quarters based on the number of instructional hours provided. However, the District did not always adhere to these requirements. Specifically:

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<sup>1</sup> ADE External Guidelines and Procedures GE-17 states: "For the purposes of determining Average Daily Membership (ADM) for a given school year at a given public school pursuant to ARS § 15-901 (A)(2), the first day of membership for continuing or pre-enrolled students, shall be defined as either the first day a student physically attends school or the first day that classroom instruction is offered, provided that such students physically attend school within the first ten school days. For all other students, the first day of membership shall be defined as the first day a student physically attends school."

- 6 students had either an incorrect entry or withdrawal date that was reported to SAIS, which resulted in the District’s ADM being overstated by 1.050.
- 2 students did not have any attendance documentation that indicated they had attended the District, which resulted in the District’s ADM being overstated by 0.040.
- 1 student was incorrectly reported to SAIS with full-time enrollment status for the entirety of the school year when the student was actually enrolled as a part-time student for a portion of the school year, which resulted in the District’s ADM being overstated by 0.013.

As shown in Table 2, reported data errors resulted in a net ADM overstatement of 1.103 for FY2011, FY2012 and FY2013.

**Table 2**

**Colorado River Union High School District  
ADM Adjustments Due to Reporting Errors  
FY2011, FY2012 and FY2013**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>Total</b>
Incorrect entry or withdrawal date	1.240	(0.190)	-	1.050
Did not attend the District, but was in SAIS	-	0.040	-	0.040
Incorrect FTE	-	0.013	-	0.013
<b>Data Reporting Errors</b>	<b>1.240</b>	<b>(0.137)</b>	<b>=</b>	<b>1.103</b>

Source: Auditor analysis of District records and SAIS data for FY2011, FY2012 and FY2013

***District students were not appropriately limited***—Auditors determined that some District students who had attended one of the District’s traditional schools and participated in the District’s AOI simultaneously were not properly limited to a maximum of 100 membership days, which resulted in the District’s ADM being overstated by 0.308 in FY2013. According to EX-18, students enrolled in a District and participating in an AOI may not exceed 100 membership days, or 1.0 ADM<sup>2</sup>. For these 13 students participating in both AOI and non-AOI instruction in FY2013, the student’s ADM exceeded 1.0.

<sup>2</sup> According to EX-18, “Pursuant to A.R.S. §§15-808 (F) and 15-901(A)(2)(b)(v), the average daily membership (ADM) of a student enrolled in a school district or charter school and also participating in AOI may not exceed 1.0. For students enrolled in AOI and non-AOI schools, the Student Accountability Information System (SAIS) allows concurrent membership for students enrolled in one or more non-AOI schools and one or more AOI schools, or multiple AOI schools.”

*ADM adjustments due to enrollment data errors*—As shown in Table 3, enrollment data errors resulted in a net ADM overstatement of 1.411 for FY2011, FY2012 and FY2013.

**Table 3**

**Colorado River Union High School District  
ADM Adjustments Due to Enrollment Data Errors  
FY2011, FY2012 and FY2013**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>Total</b>
Data reporting errors	1.240	(0.137)	-	1.103
Students not limited to 100 membership days	-	-	0.308	0.308
<b>Total ADM Adjustment for Enrollment Data Errors</b>	<b>1.240</b>	<b>(0.137)</b>	<b>0.308</b>	<b>1.411</b>

Source: Auditor analysis of District records and SAIS data for FY2011, FY2012 and FY2013.

**The District Must Reconcile  
Its Enrollment Data With SAIS**

The District can avoid errors in the future by ensuring it correctly reconciles its data to the data contained in SAIS. If the District had properly reconciled its data to SAIS, these enrollment errors could likely have been identified, and the District would not have been overfunded because of these errors. The District must review the reports produced by SAIS and reconcile them to the District’s SMS data to identify any discrepancies that would affect funding.

**The District Was  
Overfunded by \$12,045.52**

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate enrollment data reported to ADE for FY2011, FY2012 and FY2013. The enrollment data errors reported by the District resulted in its ADM being overstated by 1.411 for the three fiscal years audited. As a result, the District was overfunded by \$12,045.52 in Basic State Aid, which ADE must recoup from the District. Table 4 (see page 7) shows the ADM and funding adjustments required for the District for FY2011, FY2012 and FY2013.

**Table 4**

**Colorado River Union High School District  
ADM and Funding Adjustments Due to  
Enrollment Data Reporting Errors  
FY2011, FY2012 and FY2013**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>Total</b>
Data Reporting Errors ADM Adjustments	1.240	(0.137)	0.308	<b>1.411</b>
Funding Adjustments	\$11,161.21	\$(655.45)	\$1,539.76	<b>\$12,045.52</b>

Source: Auditor analysis of District records and SAIS data for FY2011, FY2012 and FY2013.

**Recommendations:**

1. ADE must recoup from the District \$12,045.52 in Basic State Aid due to incorrectly reported enrollment data.
2. The District must ensure it complies with A.R.S. § 15-901 and GE-17 when reporting entry and exit dates to SAIS.
3. The District must ensure it complies with A.R.S. § 15-901 and EX-18 when calculating and reporting FTE status.
4. The District must properly reconcile its data each year to ensure it complies with A.R.S § 15-901, GE-17 and EX-18.

## **FINDING 2: THE DISTRICT DID NOT ACCURATELY REPORT SOME AOI DATA RESULTING IN AN UNDERPAYMENT OF \$8,748.40**

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The District did not accurately report enrollment data for some of its AOI students to ADE for FY2012 and FY2013. Specifically, auditors found that the District inaccurately reported the AOI instructional hours for 73 students, which resulted in the District's AOI ADM being understated by 0.628. Additionally, auditors identified 26 part-time students who the District misreported as being enrolled full-time, which resulted in the District's AOI ADM being understated by 0.067. As a result, the District's AOI ADM was understated by 0.561, which led to the District being underfunded by \$8,748.40 in Basic State Aid for the two fiscal years, which ADE must repay according to A.R.S. § 15-915.

### **The District Inaccurately Reported AOI Instructional Hours for 73 Students**

Auditors determined that the District inaccurately reported some AOI student data, which led to the District's AOI ADM being underreported by 0.628. The District maintained an AOI program during two of the three fiscal years audited, FY2012 and FY2013. Auditors identified 73 students during the two fiscal years that the District misreported student data, which resulted in the District's ADM being understated by 0.628<sup>3</sup>. These errors occurred because the District did not properly reconcile its data to SAIS.

*The District misreported student data for 73 students*—The District inaccurately reported the AOI enrollment data for 73 students as follows:

- 47 students were reported to SAIS with incorrect AOI minutes, which resulted in the District's ADM being understated by 0.906 for the two fiscal years.
- 8 students were reported to SAIS for the AOI; however, District documentation shows these students were enrolled in the District's non-AOI schools, which resulted in the District's ADM being overstated by 0.720 for the two fiscal years.
- 18 students were not reported to SAIS; however, District documentation showed the students had participated in the AOI, which resulted in the District's ADM being understated by 0.442 for the two fiscal years.

As a result of these data reporting errors, the District's AOI ADM was overstated by 0.147 in FY2012 and understated by 0.775 in FY2013.

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<sup>3</sup> According to A.R.S. § 15-808, high school AOI ADM is calculated by dividing the total instructional hours as reported in a daily log for the entire fiscal year by 900.

*The District did not properly reconcile its data*—These data reporting errors identified by auditors occurred because the District did not properly reconcile its data. The District should review the reports produced by SAIS and reconcile them to the District’s SMS data to identify any discrepancies after the close of the school year in order to ensure accuracy in its data and reconciliation process.

## **The District Misreported the FTE Status of 26 Students**

In addition to the data reporting errors, auditors determined that the District misreported the FTE status of 26 students in FY2013. As a result, the District’s AOI ADM was understated by 0.067 in FY2013. The District reported these 26 students as full-time based on the number of minutes of instruction the student was completing. However, the District failed to comply with the statutory definition of full-time due to the additional requirement to be enrolled in at least four courses.

*The District incorrectly reported the FTE status of some students*—Auditors identified 26 students in FY2013 who were incorrectly reported by the District as being enrolled full-time. All of these 26 students were reported as being enrolled full-time; however, auditors determined that these students failed to meet the statutory definition of a full-time student and should have been reported as part-time students by the District. According to A.R.S. § 15-808, “*A full-time student means...a pupil who is enrolled in at least four courses throughout the year that meet at least nine hundred hours during the school year*”<sup>4</sup>. Due to the incorrect reporting of these students as full-time, the District’s AOI ADM was overstated for full-time students by 0.882 and its AOI ADM for part-time students was understated by 0.815. As a result of the incorrect reporting of FTE status, the District’s AOI ADM was overstated by 0.067 for FY2013.

*The District did not comply with statutory FTE reporting requirements*—According to District staff, the misreporting of FTE status occurred because the District enrolled students based on the minutes the student was participating in the AOI. However, when determining FTE status, the District failed to ensure students were enrolled in at least four courses as required by statute. Properly reporting a student's enrollment status is particularly important for AOI students because full-time and part-time students are funded at different levels. Pursuant to A.R.S. § 15-808, a full-time student is funded at 95% of the Base Support Level established in statute, while a part-time student is funded at 85% of the Base Support Level.

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<sup>4</sup> According to A.R.S. § 15-808 (I)(1)(d), “*For high schools, a student not graduated from the highest grade taught in the school district, or an ungraded student at least fourteen years of age on or before September 1, and who is enrolled in at least four courses throughout the year that meet at least nine hundred hours during the school year. A fulltime student shall not be counted more than once for computation of average daily membership.*”

## The District's AOI ADM Was Understated

As a result of the data reporting errors and the incorrectly reported FTE status, the District's ADM was overstated in FY2012 by 0.147 and understated in FY2013 by 0.708. As shown in Table 5, the District's net AOI ADM for the two fiscal years was understated by 0.561.

**Table 5**

### Colorado River Union High School District AOI ADM Adjustments Due to Data Reporting Errors and Incorrectly Reported FTE Status FY2012 and FY2013

	FY2012	FY2013	Total
Data Reporting Errors	0.147	(0.775)	(0.628)
Incorrectly reported FTE status	-	0.067	0.067
<b>Total</b>	<b>0.147</b>	<b>(0.708)</b>	<b>(0.561)</b>

Source: Auditor analysis of District records and SAIS data for FY2012 and FY2013.

## The District Was Underfunded by \$8,748.40

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate AOI student data reported to ADE for FY2012 and FY2013. As a result, the District was underfunded by \$8,748.40 in Basic State Aid, which ADE must repay to the District pursuant to A.R.S. § 15-915. Table 6 shows the ADM and funding adjustments required for the District for FY2012 and FY2013.

**Table 6**

### Colorado River Union High School District AOI ADM and Funding Adjustments Due to Data Reporting Errors FY2012 and FY2013

	FY2012	FY2013	Total
ADM Adjustments	0.147	(0.708)	(0.561)
Funding Adjustments	\$103.40	\$(8,851.80)	\$(8,748.40)

Source: Auditor analysis of District records and SAIS data for FY2012 and FY2013.

**Recommendations:**

1. ADE must repay the District \$8,748.40 in Basic State Aid due to incorrectly reported AOI data.
2. The District must ensure it complies with A.R.S. § 15-808 when calculating and reporting AOI data.

# ADM AND FUNDING ADJUSTMENTS

A.R.S. § 15-915 requires that ADE makes corrections for audit findings to both budget capacity and state aid. ADE’s School Finance Unit’s Memo 13-011 informs LEAs of these statutory requirements:

*A.R.S. §15-915, as amended by Laws 2012, Chapter 357, Section 3, requires the superintendent of public instruction, when it is determined that state aid or budget limits have been calculated in error; within the prior 3 years, to make corrections to budget limits and state aid in the current year. (Hardship application may be approved by the superintendent). Effective for audits initiated during FY 2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.*

**Budget capacity adjustment required**—The District must adjust its budget capacity for the three fiscal years audited. Budget capacity adjustment calculations for the District will be made by ADE once the audit is finalized.

**Basic State Aid adjustment of \$3,297.12 required to be repaid by the District**—Auditors identified an overall funding decrease of \$3,297.12 for the three fiscal years audited:

- \$12,045.52 for inaccurate enrollment data;
- \$(8,748.40) for AOI data reporting errors.

Table 7 lists the ADM adjustments and the associated Basic State Aid adjustments for the District to be repaid to ADE for FY2011, FY2012 and FY2013.

Table 7

**Colorado River Union High School District  
ADM and Funding Adjustments Required for  
FY2011, FY2012 and FY2013**

	FY2011		FY2012		FY2013		Total
	ADM	Funding	ADM	Funding	ADM	Funding	
Data Reporting Errors	1.240	\$11,161.21	(0.137)	\$(655.45)	0.308	\$1,539.76	\$12,045.52
AOI Data Errors	=	=	0.147	103.40	(0.708)	(8,851.80)	(8,748.40)
<b>Total Funding Adjustment</b>	<b>1.240</b>	<b>\$11,161.21</b>	<b>0.010</b>	<b>\$(552.05)</b>	<b>(0.400)</b>	<b>\$(7,312.04)</b>	<b>\$3,297.12</b>

Source: Auditor analysis of SAIS and District student and financial data for FY2011, FY2012 and FY2013.