



Arizona Department of Education

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Average Daily Membership Audit Report Mesa Unified School District Fiscal Years 2011, 2012 and 2013

Report Number—15-17

October 29, 2014

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John Huppenthal
Superintendent of
Public Instruction

October 29, 2014

Dr. Michael Cowan, Superintendent
Mesa Unified School District
63 East Main St. #101
Mesa, AZ 85201

Dear Dr. Cowan,

The Arizona Department of Education Audit Unit has conducted an audit of the Mesa Unified 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 data and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the District did not accurately report some student FTE's, some student data was inaccurate and some AOI data was reported incorrectly for FY2011, FY2012 and FY2013, which resulted in the District's ADM being overstated by 101.23. As a result, the District was overfunded by \$534,767.38, 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 cursive script that reads "Lisa Eddy".

Lisa Eddy,
Chief Auditor

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INTRODUCTION AND BACKGROUND

The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Mesa Unified 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 FY2013 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 Mesa, Arizona, maintained 55 elementary schools, 11 junior high schools, and six high schools during the fiscal years audited. Table 1 presents the District’s unaudited student, staffing and financial information for FY2011, FY2012 and FY2013.

Table 1

**Mesa Unified School District
Total Students, Staffing, Revenues and Expenditures
FY2011, FY2012 and FY2013
(Unaudited)**

	FY2011	FY2012	FY2013
Students Enrolled	66,160	65,536	64,974
Number of Teachers	3,385	3,226	3,266
Revenue			
Local	\$257,737,363	\$261,208,968	\$233,935,277
County	21,944,198	21,111,570	20,346,307
State	232,161,651	221,374,627	228,660,064
Federal	106,037,634	67,943,132	75,028,449
Total Revenues	<u>\$617,880,846</u>	<u>\$571,638,297</u>	<u>\$557,970,097</u>
Total Expenditures	<u>\$588,317,424</u>	<u>\$575,885,849</u>	<u>\$565,700,993</u>

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

SCOPE AND METHODOLOGY

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. The bell schedules and calendars were also reviewed to ensure enough instructional hours were provided. Auditors reviewed District data for all 208,499 students that attended in FY2011, FY2012 and FY2013, and identified a sample of 619 students for further analysis. Specifically:

- ***FTE calculations*** – Auditors reviewed all high school bell schedules and 619 student schedules to determine whether the District reported the correct full time enrollment (FTE) data to ADE. Depending on the number of classes needed to have a 1.0 FTE, auditors recalculated the actual FTE for the 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.
- ***Enrollment data*** – Auditors also reviewed the 619 student profiles to determine if the enrollment data reported to ADE was correct. Auditors compared the entry and exit dates to the student profiles to determine if an adjustment was necessary. In addition, auditors reviewed the students to determine if any of them were also funded for any of the special education categories. If an adjustment was determined for a student with a special education category, then auditors also made an adjustment to the special education ADM for that student. Finally, auditors also reviewed the total ADM for each student to ensure that they were limited properly. If the District was funded for more than 1.0 ADM for a student, an adjustment was determined.
- ***AOI data***– Auditors compared the Arizona Online Instruction (AOI) data that was reported to ADE to the AOI data from the District. Auditors reviewed instructional time reported as well as the full or part time status that was reported for each student. An adjustment was determined when differences were identified.

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 INCORRECTLY CALCULATED AND REPORTED FTE RESULTING IN OVERFUNDING OF \$527,545.75

Auditors determined that the District incorrectly calculated and reported to ADE the enrollment status of 459 high school students, resulting in the District’s ADM being overstated by a total of 99.33 for the three fiscal years audited. This occurred because the District failed to comply with statute and ADE guidelines when calculating the FTE status of these students. As a result, the District was overfunded by \$527,545.75 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the District. Additionally, the District needs to ensure it complies with statute and ADE guidelines to properly calculate and report student FTE.

The District Incorrectly Calculated and Reported FTE for 459 Students

Auditors determined that the District improperly calculated the FTE status for some of its high school students for all three fiscal years audited. Auditors identified 459 high school students whose FTE status was reported to ADE incorrectly.¹ As a result, the District’s regular ADM was overstated by 94.46. In addition, the Special Education (SPED) ADM for 65 of these students was overstated by 4.87 due to the miscalculated FTE that was reported. The District’s ADM was overstated by a total of 99.33, as shown in Table 2.

Table 2

**Mesa Unified School District
Number of Students With Incorrect FTE and ADM Adjustment
FY2011, FY2012 and FY2013**

	FY2011	FY2012	FY2013	Total
Number of Students with Incorrect FTE	182	98	179	459
Regular ADM Adjustment	37.14	21.14	36.18	94.46
Weighted SPED ADM Adjustment Required for Students with Incorrect FTE	<u>2.47</u>	<u>3.93</u>	<u>(1.53)</u>	<u>4.87</u>
Total ADM Adjustment	39.61	25.07	34.65	<u>99.33</u>

Source: Auditor analysis of District records, A.R.S. § 15-901 and EX-18.

¹ According to the ADMS46-1 reports for FY2011, FY2012 and FY2013, the District had a total high school ADM of 54,875.6 for the three years audited.

The District Failed to Comply With Statute and ADE Guidelines

The District did not follow statute and ADE guidelines when calculating and reporting student FTE for some students. According to A.R.S. § 15-901 and ADE 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 one FTE. A student who does not meet these requirements is considered a part-time student and their FTE status is reduced based on the number of instructional hours provided.²

Auditors determined that 459 of the District's students did not meet the statutory and ADE guideline requirements for full time enrollment. Students were reported as attending full-time (1.0 FTE) if they were enrolled in four or more classes. However, according to analysis of the District's bell schedule and calendar for two of the District's schools, students would have needed to take at least five classes each week in order to be counted as enrolled full-time pursuant to statute and ADE guidelines. As shown in Table 3, the District misreported FTE for students enrolled in four classes or less.

Table 3

**Mesa Unified School District
Number of Classes, FTE Calculated and Reported by School to ADE,
Actual Instructional Hours Provided Per Week and Correct FTE
FY2011, FY2012 and FY2013**

Number of Classes	1	2	3	4	5 or more
FTE Reported by District to ADE	0.25	0.50	0.75	1.0	1.0
Minimum Required number of hours per week for the reported FTE	5	10	15	20	20
Actual Instructional Hours Provided Per Week					
<u>Mesa</u>					
2011	4.95	9.9	14.85	19.8	24.75
2013	4.96	9.92	14.88	19.84	24.8
<u>Dobson</u>					
2011	4.83	9.66	14.49	19.32	24.15
2012	4.75	9.5	14.25	19	23.75
2013	4.75	9.5	14.25	19	23.75
Correct FTE That Should Have been Reported to ADE	0.00	0.25	0.50	0.75	1.0

Source: Auditor analysis of District records, A.R.S. § 15-901 and EX-18.

² Pursuant to A.R.S. § 15-901, a full time student (1.0 FTE) in grades 9 through 12 must be scheduled for and attending at least 720 hours of instruction and at least 20 hours per week, a 0.75 FTE student must be scheduled for at least 540 hours of instruction and at least 15 hours per week, a 0.50 FTE student must be scheduled for at least 360 hours of instruction and at least 10 hours per week and a 0.25 FTE student must be scheduled for at least 180 hours of instruction and at least 5 hours per week.

The District needs to ensure it complies with statute and ADE guidelines to properly calculate and report FTE.

**The District Was Overpaid
\$527,545.75 in Basic State Aid**

Because the District improperly calculated and reported its FTE for 459 students, the District was overpaid \$527,545.75 in Basic State Aid. Table 4 illustrates the overpayment per fiscal year and the total overpayment. According to A.R.S. § 15-915, ADE needs to recoup \$527,545.75 in overpaid Basic State Aid from the District for incorrectly reported FTE for all three fiscal years audited.

Table 4

**Mesa Unified School District
ADM Adjustment Due to Miscalculated FTE and Funding Adjustment
FY2011, FY2012 and FY2013**

	FY2010	FY2011	FY2012	Total
ADM Adjustment Needed Due to Miscalculated FTE	39.61	25.07	34.65	<u>99.33</u>
Funding Adjustment	\$227,619.41	\$119,155.74	\$180,770.60	<u>\$527,545.75</u>

Source: Auditor analysis of School records, A.R.S. § 15-901 and EX-18.

Recommendations:

1. ADE needs to recoup \$527,545.75 in overpaid Basic State Aid from the District for incorrectly reported FTE for all three fiscal years audited.
2. The District needs to ensure that it properly calculates and reports students' FTE pursuant to statute and ADE guidelines.

FINDING 2: SOME STUDENT DATA WAS NOT ACCURATE, RESULTING IN AN OVERPAYMENT OF \$81,067.78

Student enrollment data was not accurate for 136 students for FY2011, FY2012 and FY2013. Specifically, auditors found that 12 students were reported who did not attend a District school. Additionally, 124 students were not limited properly by SAIS. As a result of these errors, the District's ADM was overstated by 15.45 for the three fiscal years audited. Due to the inaccurate enrollment data, the District received a net overpayment of \$81,067.78 in Basic State Aid for the three fiscal years audited which ADE must recoup from the District.

Student Data for The District Was Inaccurate

The District inaccurately reported 12 students' enrollment data to ADE, which resulted in the District's ADM being overreported by 9.54. Additionally, 124 District students were not properly limited, which resulted in the District's ADM being overreported by 5.92. As a result, the District overstated its ADM in the three fiscal years audited by 15.45.

District data enrollment errors—ADE External Guideline and Procedures GE-17³ 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. However, the District did not always adhere to these requirements. 12 students were reported to SAIS, and the District received funding for these students. However, the District did not have any documentation that indicated they had attended the District. According to the District, these students were submitted to SAIS as "no shows"; however, SAIS rejected the file that was submitted and the information for these students was omitted from subsequent submissions to SAIS. This resulted in the District's ADM being overstated by 9.54.

District students were not appropriately limited—Auditors determined that 124 District students attended the AOI and another school within the District, and were not properly limited by SAIS to a maximum of 100 membership days. This resulted in the District's ADM being overstated in FY2011 and FY2012. According to EX-18, if a student is concurrently enrolled in any combination of District or charter schools, the maximum ADM of 1.0 is required to be divided proportionally based on enrollment. For these 124 District students in FY2011 and FY2012, the student's funded ADM exceeded 1.0. As a result, the District's ADM was overstated by 5.92.

³ 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."

ADM adjustments due to data errors—As shown in Table 5, enrollment data errors resulted in a net ADM overstatement of 15.45 for FY2011, FY2012 and FY2013.

Table 5

**Mesa Unified School District
ADM Adjustments Due to Enrollment Data Errors and Limiting Errors
FY2011, FY2012 and FY2013**

	FY2011	FY2012	FY2013	Total
Students that did not attend	0.00	0.00	9.54	9.54
Students not limited to 100 membership days	<u>3.22</u>	<u>2.70</u>	<u>0.00</u>	<u>5.92</u>
Total ADM Adjustment for Enrollment Data Errors	<u>3.22</u>	<u>2.70</u>	<u>9.54</u>	<u>15.45</u>

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 and identify improper limiting by ensuring it regularly and correctly reconciles its data to the data contained in SAIS. The District should review the reports produced by SAIS and reconcile them to the District’s SMS data to identify any discrepancies that would affect funding and correct any errors identified.

**The District Was
Overfunded by \$81,067.78**

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 15.45 for the three fiscal years audited. As a result, the District was overfunded by \$81,067.78 in Basic State Aid, which ADE must recoup from the District. Table 6 shows the ADM and funding adjustments required for the District for FY2011, FY2012 and FY2013.

Table 6

**Mesa Unified School District
ADM and Funding Adjustments Due to
Enrollment Data Errors
FY2011, FY2012 and FY2013**

	FY2011	FY2012	FY2013	Total
ADM Adjustments	3.22	2.70	9.54	15.45
Funding Adjustments	\$18,478.07	\$12,830.08	\$49,759.62	\$81,067.78

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

Recommendations:

1. ADE must recoup from the District \$81,067.78 in Basic State Aid due to incorrectly reported enrollment data.
2. The District must comply with A.R.S. § 15-901 and GE-17 when reporting entry and exit dates to SAIS.
3. The District must properly reconcile its data each year to ensure it complies with A.R.S. § 15-901 and GE-17.

FINDING 3: THE DISTRICT DID NOT ACCURATELY REPORT SOME AOI DATA RESULTING IN AN UNDERPAYMENT OF \$73,846.15

The District did not accurately report enrollment data for some of its AOI students to ADE for FY2011, FY2012 and FY2013. Specifically, auditors found that the District inaccurately reported the AOI instructional hours for 645 students, which resulted in the District's AOI ADM being understated by 4.81. Additionally, auditors identified 690 students who the District misreported as full-time or part-time, which resulted in the District's AOI ADM being understated by 8.75. As a result, the District's AOI ADM was understated by 13.55, which led to the District being underfunded by \$73,846.15 in Basic State Aid for the three fiscal years audited, which ADE must repay to the District according to A.R.S. § 15-915.

The District Inaccurately Reported AOI Instructional Hours for 645 Students

Auditors determined that the District inaccurately reported some AOI student data, which led to the District's AOI ADM being underreported by 4.81⁴. Auditors identified 645 students during the three fiscal years audited that the District misreported student instructional time. These errors occurred because the District did not properly reconcile its data to SAIS.

The District misreported student data for 645 students—The District inaccurately reported the AOI enrollment data for 645 students. 642 students were reported to SAIS with incorrect AOI minutes, which resulted in the District's ADM being understated by 4.83 for the three fiscal years. In addition, 2 students were reported to SAIS for the AOI; however, District documentation shows these students did not complete any time in the District's AOI school, which resulted in the District's ADM being overstated by 0.08 for the three fiscal years. Finally, 1 student was not reported to SAIS; however, District documentation showed the student had participated in the AOI, which resulted in the District's ADM being understated by 0.06 for FY2013.

As a result of these data reporting errors, the District's AOI ADM was understated by 3.73 in FY2011, overstated by 0.55 in FY2012 and understated by 1.63 in FY2013. For the three fiscal years audited, the District's ADM was understated by a total of 4.81.

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.

⁴ 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 Misreported the Enrollment Status of 690 Students

In addition to the data reporting errors, auditors determined that the District misreported the enrollment status of a total of 690 AOI students in FY2011, FY2012 and FY2013. 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”⁵. However, auditors determined that 690 students were misreported to SAIS as either a full-time student or a part-time student. Specifically, 298 students were reported as full-time; however, these students were not enrolled in at least four courses to meet the statutory requirement and should have been reported as part-time students by the District. Additionally, 392 students were reported as part-time; however, these students were enrolled in at least four courses that would have met the requirement and should have been reported as full-time students by the District.

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. Due to the incorrect reporting of these students, the District’s AOI ADM was understated by 8.75.

The District’s AOI ADM Was Understated

As a result of the data reporting errors and the incorrectly reported enrollment status, the District’s AOI ADM was understated in FY2011 by 7.80, understated in FY2012 by 2.14 and understated in FY2013 by 3.62. As shown in Table 7, the District’s net AOI ADM for the three fiscal years was understated by 13.55.

Table 7

**Mesa Unified School District
AOI ADM Adjustments Due to Data Reporting Errors and
Incorrectly Reported Enrollment Status
FY2011, FY2012 and FY2013**

	FY2011	FY2012	FY2013	Total
Data Reporting Errors	(3.73)	0.55	(1.63)	(4.81)
Incorrectly Reported Enrollment Status	(4.08)	(2.69)	(1.98)	(8.75)
Total	(7.80)	(2.14)	(3.62)	(13.55)

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

⁵ 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 Was Underfunded by \$73,846.15

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 FY2011, FY2012 and FY2013. As a result, the District was underfunded by \$73,846.15 in Basic State Aid, which ADE must repay to the District pursuant to A.R.S. § 15-915. Table 8 shows the ADM and funding adjustments required for the District for FY2011, FY2012 and FY2013.

Table 8

**Mesa Unified School District
AOIADM and Funding Adjustments Due to
Data Reporting Errors
FY2011, FY2012 and FY2013**

	FY2011	FY2012	FY2013	Total
ADM Adjustments	(7.80)	(2.14)	(3.62)	(13.55)
Funding Adjustments	\$(44,836.30)	\$(10,149.20)	\$(18,860.64)	\$(73,846.15)

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

Recommendations:

1. ADE must repay to the District \$73,846.15 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 FY2013 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 \$534,767.38 required to be repaid to ADE—Auditors identified an overall funding adjustment of \$534,767.38 for the three fiscal years audited due to inaccurate enrollment data.

Table 9 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for FY2011, FY2012 and FY2013.

Table 9

**Mesa Unified School District
ADM and Funding Adjustments Required for
FY2011, FY2012 and FY2013**

	FY2011		FY2012		FY2013		Total
	ADM	Funding	ADM	Funding	ADM	Funding	
Incorrect FTE	39.61	\$227,619.41	25.07	\$119,155.74	34.65	\$180,770.60	\$527,545.75
Inaccurate Data	3.22	\$18,478.07	2.70	\$12,830.08	9.54	\$49,759.62	\$81,067.78
AOI Errors	(7.80)	\$(44,836.30)	(2.14)	\$(10,149.20)	(3.62)	\$(18,860.64)	\$(73,846.15)
Total Funding Adjustment	<u>35.03</u>	<u>\$201,261.18</u>	<u>25.63</u>	<u>\$121,836.62</u>	<u>40.57</u>	<u>\$211,669.58</u>	<u>\$534,767.38</u>

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