



## Arizona Department of Education

The Audit Unit  
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### Average Daily Membership Audit Report Apache Junction Unified School District Fiscal Years 2012, 2013 and 2014

**Report Number—16-05**

August 24, 2015



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Diane Douglas  
Superintendent of  
Public Instruction

August 24, 2015

Dr. Chad Wilson, Superintendent  
Apache Junction Unified School District  
1575 W Southern Ave, Suite 3  
Apache Junction, AZ 85120

Dear Dr. Wilson,

The Arizona Department of Education Audit Unit has conducted an audit of the Apache Junction Unified School District (District) Average Daily Membership (ADM) for Fiscal Years 2012, 2013 and 2014. The purpose of the audit was to address whether the District properly reported student enrollment to determine if it received the correct amount of Basic State Aid.

Auditors determined that the District improperly reported the enrollment data for 20 students, which resulted in the net ADM being overreported by 0.24 but actually creating an underpayment of Basic State Aid of \$708.40. Additionally, auditors determined that the District incorrectly reported the full-time enrollment status of 44 students, which resulted in an underreporting of ADM of 1.04 but an overpayment of \$10,088.69 due mainly to the District not being eligible for Basic State Aid funding on the high school side of the funding formula in FY2014. Finally, auditors determined that the District did not accurately report AOI enrollment, which resulted in an underreporting of 0.23 ADM and an underpayment of \$1,154.17 in Basic State Aid. In total, the District's ADM was underreported by 1.03. However, due to the fact that the District was ineligible for high school Basic State Aid in FY2014, the District was overfunded by \$8,226.12, which must be repaid to ADE pursuant to state law.

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

Sincerely,

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 Apache Junction 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 FY2012 through FY2014 data.

***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 data**—The District is located in Apache Junction, Arizona. For the three fiscal years audited, the District maintained four elementary schools, one junior high school and one high school. For FY2013 and FY2014, the District maintained an Arizona Online Instruction program.

Table 1 presents the District’s unaudited student, staffing and financial information for FY2012, FY2013 and FY2014.

**Table 1**  
**Apache Junction Unified School District**  
**Total Students, Staffing, Revenues and Expenditures**  
**FY2012, FY2013 and FY2014**  
**(Unaudited)**

	FY2012	FY2013	FY2014
<b>Fall Enrollment</b>	<b>4,879</b>	<b>4,739</b>	<b>4,686</b>
<b>Number of Teachers</b>	281	264	259
<b>Revenue</b>			
Local	\$20,275,782	\$21,053,402	\$21,746,761
County	612,799	578,232	553,619
State	13,688,440	12,366,885	12,399,272
Federal	4,476,798	4,921,669	5,320,596
<b>Total Revenues</b>	<b><u>\$39,053,819</u></b>	<b><u>\$38,920,188</u></b>	<b><u>\$40,020,248</u></b>
<b>Total Expenditures</b>	<b><u>\$41,488,468</u></b>	<b><u>\$40,850,087</u></b>	<b><u>\$39,313,896</u></b>

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2012, FY2013 and FY2014.

## 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 FY2012, FY2013 and FY2014.

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

- **Enrollment Data**—Auditors compared the District’s student management system to SAIS and identified 279 students for further evaluation. Each student’s attendance was compared for each fiscal year. Auditors reviewed these 279 student profiles to determine if the enrollment data reported to ADE was accurate. Auditors compared the student profiles to SAIS to determine if the entry and exit date was correct, as well as the full-time enrollment (FTE) status reported to SAIS. When the audited FTE or entry or exit dates were different from the reported FTE for a student, auditors recalculated the ADM and made appropriate adjustments to the funded ADM.
- **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. In addition, auditors 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. When the data reported to ADE was incorrect, and adjustment was determined.
- **Special Education Data**—In addition, auditors reviewed the adjusted students to determine if any were also funded for one of the special education categories. Auditors calculated the special education adjustment and determined that the amount was materially insignificant.
- **Limiting**—Auditors reviewed the total ADM for each student in the District to ensure that they were limited by SAIS. Auditors identified students who were not limited to the amount authorized by statute and made adjustments as necessary.
- **Instructional Hours**—In addition, auditors reviewed the District’s bell schedules and calendars for the fiscal years audited and determined that the District provided at least the minimum number of instructional hours as required by statute for each grade level.

The Audit Unit expresses its appreciation to the Apache Junction Unified School District’s administration and staff members for their cooperation and assistance throughout the audit.

# **FINDING 1: THE DISTRICT DID NOT ACCURATELY REPORT SOME STUDENT DATA RESULTING IN AN UNDERPAYMENT OF \$708.40**

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The District inaccurately reported the student enrollment data for 20 of the District's students for FY2012, FY2013 and FY2014. Specifically, auditors determined that 17 students had either an incorrect entry or withdrawal date and three students were not properly reported to SAIS. Additionally, 10 students were reported with incorrect special education membership days. As a result of these errors, the District's ADM was overstated by 0.24 for the three fiscal years audited. Due to the inaccurate enrollment data, the District received a net underpayment of \$708.40 in Basic State Aid for the three fiscal years audited which ADE must repay to the District pursuant to A.R.S. § 15-915.

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

The District inaccurately reported the enrollment data for 20 students to ADE due to various errors, which resulted in the District's ADM being overreported by 0.24. 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 for FY2012 and FY2013 is the last day of actual attendance. For FY2014, the withdrawal date for students is the last day of actual attendance or excused absence. However, the District did not always adhere to these requirements. Specifically:

- 17 students had either an incorrect entry or withdrawal date that was reported to SAIS, which resulted in the District's ADM being overstated by 1.28. One high school student was overreported by 0.15 ADM in FY2014; however, the District was not eligible for Basic State Aid on the high school side of the funding formula for that fiscal year. Therefore, the adjustment for this student applies only to budget capacity.
- 3 students were not reported to SAIS; however, District attendance documentation showed the student as being enrolled and attending, which resulted in the District's ADM being understated by 1.04.
- 10 students were reported with incorrect special education membership days, which did not result in any incorrect ADM as the adjustments were determined to be immaterial.

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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."

As shown in Table 2 (see page 5), data reporting errors resulted in a net ADM overstatement of 0.24 for FY2012, FY2013 and FY2014.

**Table 2**

**Apache Junction Unified School District  
ADM Adjustments Due to Enrollment Data Errors  
FY2012, FY2013 and FY2014**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014<sup>1</sup></b>	<b>Total</b>
Incorrect entry or withdrawal date	-	1.00	0.28	1.28
Attended the District, but was not funded <sup>1</sup>	(0.86)	(0.18)	-	(1.04)
Special education adjustments	-	-	-	-
<b>Enrollment Data Errors</b>	<b><u>(0.86)</u></b>	<b><u>0.82</u></b>	<b><u>0.28</u></b>	<b><u>0.24</u></b>

<sup>1</sup> Due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014 for its high school students. While auditors identified ADM adjustments, no Basic State Aid adjustments may be applied.

Source: Auditor analysis of District records and SAIS data for FY2012, FY2013 and FY2014.

### **The District Must Properly Reconcile Its Enrollment Data and Accurately Report Student Enrollment Data**

The District can likely avoid errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in SAIS. Although the District stated that they conduct an annual reconciliation, auditors identified errors that should be captured during a more thorough reconciliation. The District should review its reconciliation practices to ensure that they properly 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.

Additionally, the District must ensure that a process is in place that captures the proper entry and exit dates of students to ensure proper funding and reporting of data. The District should review its internal and reporting practices to ensure that it properly documents the actual entry and exit dates of students pursuant to statute. According to District staff, the District has made corrections to how it calculates excused and unexcused absences and withdrawal dates according to ADE guidelines.

### **The District Was Underfunded by \$708.40**

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 FY2012, FY2013 and FY2014. The enrollment data errors reported by the District resulted in its ADM being overstated by 0.24 for

the three fiscal years audited. However, due to the statutory funding formulas, the District was actually underfunded for the overreported ADM. As shown in Table 3 (see page 6), the District was underfunded by \$708.40 in Basic State Aid, which must be repaid by ADE to the District pursuant to A.R.S. § 15-915.

**Table 3**

**Apache Junction Unified School District  
ADM and Funding Adjustments Due to  
Enrollment Data Errors  
FY2012, FY2013 and FY2014**

<b>Fiscal Year</b>	<b>ADM Adjustment</b>	<b>Funding Adjustment</b>
2012	(0.86)	\$(4,860.67)
2013	0.82	3,897.07
2014 <sup>1</sup>	<u>0.28</u>	<u>225.20</u>
<b>Total</b>	<b><u>0.24</u></b>	<b><u>\$(708.40)</u></b>

<sup>1</sup> Due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014 for its high school students. While auditors identified ADM adjustments, no Basic State Aid adjustments may be applied.

Source: Auditor analysis of District records and SAIS data for FY2012, FY2013 and FY2014.

**Recommendations:**

1. ADE must repay the District \$708.40 in Basic State Aid due to incorrectly reported enrollment data.
2. The District must properly reconcile its data each year to ensure it complies with A.R.S. § 15-901 and GE-17.
3. The District must ensure that a process is in place that captures the proper entry and exit dates of students to ensure proper funding and reporting of data.

## **FINDING 2: THE DISTRICT INCORRECTLY CALCULATED AND REPORTED FTE RESULTING IN UNDERREPORTING OF 1.04 ADM**

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Auditors determined that the District incorrectly calculated and reported to ADE the enrollment status of 44 high school students, resulting in the District’s ADM being understated by a total of 1.04 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. However, due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014. Therefore, no Basic State Aid adjustments are required for that fiscal year. However, for FY2012 and FY2013, the District’s ADM was overreported by 1.93 ADM, resulting in an overpayment of \$10,088.69 which must be repaid to ADE according to statute. The District must ensure it complies with statute and ADE guidelines to properly calculate and report student FTE.

### **The District Incorrectly Calculated and Reported FTE for 44 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 44 high school students whose FTE status was reported to ADE incorrectly. As a result, the District’s high school ADM was understated by 1.04, as shown in Table 4.

**Table 4**

**Apache Junction Unified School District  
Number of Students With Incorrect FTE and ADM Adjustments  
FY2012, FY2013 and FY2014**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014<sup>1</sup></b>	<b>Total</b>
Number of Students with Incorrect FTE	13	8	23	44
Total ADM Adjustment	<b>1.03</b>	<b>0.90</b>	<b>(2.97)</b>	<b>(1.04)</b>

<sup>1</sup> Due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014 for its high school students. While auditors identified ADM adjustments, no Basic State Aid adjustments may be applied.

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

### **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), for a high school student to be reported as a 1.0 FTE, the student must be enrolled in

at least four courses which meet at least 123 hours annually each and total at least 720 instructional hours for the year. 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 actual instructional hours provided and courses enrolled.<sup>2</sup> Auditors determined that students were required to be enrolled in at least five courses to be reported as a 1.0 FTE.

Two main factors led the District to incorrectly report FTE:

- The District incorrectly included a course called *Success for Life* into its FTE calculations even though the course did not meet for at least 123 instructional hours in any of the three fiscal years audited.
- The District failed to count credit recovery courses that some students took at the high school as part of the FTE calculations. Auditors determined that the courses met the criteria for inclusion into the FTE calculations, and therefore increased the FTE for students who took these courses, where appropriate.

Students were reported as attending full-time (1.0 FTE) if they were enrolled in four or five courses, depending on the inclusion of the *Success for Life* course that did not qualify for FTE purposes. However, according to analysis of the District's bell schedule and calendar for the District's high school, auditors determined that students would have needed to take at least five courses in order to be counted as enrolled full-time pursuant to statute and ADE guidelines, and *Success for Life* did not qualify.

The District must ensure it complies with statute and ADE guidelines to properly calculate and report FTE. According to District staff, the District removed the *Success for Life* course in FY2016. Additionally, the District informed auditors that in the future, it will properly include credit recovery courses for FTE calculations.

## **The District Was Overfunded by \$10,088.69 in Basic State Aid**

Because the District improperly calculated and reported its FTE for 44 students, the District underreported its high school ADM by 1.04. However, the District was not eligible for Basic State Aid for its high school students in FY2014 due to the statutory funding formulas. Therefore, while auditors identified errors in FTE calculations for the District high school students in FY2014, there are no Basic State Aid adjustments for the incorrectly reported FTE. As shown in Table 5 (see page 9), for FY2012 and FY2013, the ADM was overreported by 1.93, resulting in an overpayment of \$10,088.69 in Basic State Aid which must be repaid to ADE pursuant to A.R.S. § 15-915.

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<sup>2</sup> 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 four courses each of which meets for at least 123 hours annually; a 0.75 FTE student must be scheduled for at least 540 hours of instruction and at least three courses each of which meets for at least 123 hours annually, a 0.50 FTE student must be scheduled for at least 360 hours of instruction and at least two courses each of which meets for at least 123 hours annually and a 0.25 FTE student must be scheduled for at least 180 hours of instruction and at least one course which meets for at least 123 hours annually.

**Table 5**

**Apache Junction Unified School District  
ADM and Funding Adjustments Due to  
Incorrectly Reported FTE  
FY2012, FY2013 and FY2014**

<b>Fiscal Year</b>	<b>ADM Adjustment</b>	<b>Funding Adjustment</b>
2012	1.03	\$5,807.37
2013	0.90	4,281.32
2014 <sup>1</sup>	<u>(2.97)</u>	<u>N/A</u>
<b>Total</b>	<b><u>(1.04)</u></b>	<b><u>\$10,088.69</u></b>

<sup>1</sup> Due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014 for its high school students. While auditors identified ADM adjustments, no Basic State Aid adjustments may be applied.

Source: Auditor analysis of District records and SAIS data for FY2012, FY2013 and FY2014.

**Recommendations:**

1. The District must repay ADE \$10,088.69 in Basic State Aid due to incorrectly reported FTE.
2. The District must ensure that it properly calculates and reports students' FTE pursuant to statute and ADE guidelines.

### **FINDING 3: THE DISTRICT DID NOT ACCURATELY REPORT SOME AOI DATA RESULTING IN AN UNDERPAYMENT OF \$1,154.17**

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The District did not accurately report enrollment data for 38 of its AOI students to ADE for FY2013 and FY2014. Specifically, auditors found that the District inaccurately reported four students as part time when they were attending full time, three students had not been reported to SAIS and 31 students had minutes that were reported incorrectly to SAIS. As a result, the District’s AOI ADM was understated by 0.23. This led to the District being underfunded by \$1,154.17 in Basic State Aid for the fiscal years audited, which ADE must repay to the District according to A.R.S. § 15-915.

#### **Student Data for The District Was Inaccurate**

Auditors determined that student data for 38 AOI students was inaccurate, which resulted in the District’s ADM being understated by 0.23 for FY2013 and FY2014, as follows:

- 4 students were reported to SAIS as part time; however, the students were enrolled in at least four classes and so should have been reported as full time.
- 3 students were not reported to SAIS for attending, however, District documentation supported that the students completed instructional time in the AOI.
- 31 students were reported to SAIS with incorrect AOI minutes.

As shown in Table 6, for the fiscal years audited, the District’s ADM was understated by a total of 0.23.

**Table 6**

**Apache Junction Unified School District  
AOI ADM Adjustments  
FY2013 and FY2014**

	<b>FY2013</b>	<b>FY2014</b>	<b>Total</b>
Adjustment to Full Time	(0.13)	(0.27)	(0.40)
Adjustment to Part Time	<u>(0.11)</u>	<u>0.28</u>	<u>0.17</u>
<b>Total Adjustments</b>	<b><u>(0.24)</u></b>	<b><u>0.01</u></b>	<b><u>(0.23)</u></b>

Source: Auditor analysis of District records and SAIS data for FY2013 and FY2014.

## The District Must Reconcile Its Data

These data reporting errors could have been identified if the District properly reconciled 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 Was Underfunded by \$1,154.17

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 FY2013 and FY2014. However, the District was not eligible for Basic State Aid for its high school students in FY2014 due to the statutory funding formulas. Therefore, while auditors identified errors in AOI calculations for the District high school students in FY2014, there are no Basic State Aid adjustments for the incorrectly reported AOI. As a result, the District was underfunded by \$1,154.17 in Basic State Aid in FY2013, which ADE must repay to the District pursuant to A.R.S. § 15-915. Table 7 shows the ADM and funding adjustments required for the District for FY2013 and FY2014.

**Table 7**

**Apache Junction Unified School District  
AOI ADM and Funding Adjustments  
FY2013 and FY2014**

	<b>FY2013</b>	<b>FY2014<sup>1</sup></b>	<b>Total</b>
Total ADM Adjustment	(0.24)	0.01	(0.23)
Total Funding Adjustments	\$(1,154.17)	N/A	\$(1,154.17)

<sup>1</sup> Due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014 for its high school students. While auditors identified ADM adjustments, no Basic State Aid adjustments may be applied.

Source: Auditor analysis of District records and SAIS data for FY2013 and FY2014.

## Recommendations:

1. ADE must repay the District \$1,154.17 in Basic State Aid for the fiscal years audited for incorrect AOI enrollment 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 FY2014 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’s School Finance Unit upon finalization of the audit.

**Basic State Aid adjustment of \$8,226.12 required to be repaid to ADE**—Auditors identified an overall funding decrease of \$8,226.12 in Basic State Aid to the District for the three fiscal years audited due to erroneous student data.

Table 8 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for FY2012, FY2013 and FY2014.

**Table 8**

**Apache Junction Unified School District  
ADM and Funding Adjustments  
FY2012, FY2013 and FY2014**

	FY2012		FY2013		FY2014 <sup>1</sup>		Total
	ADM	Funding	ADM	Funding	ADM	Funding	
Enrollment Data Errors	(0.86)	\$(4,860.67)	0.82	\$3,897.07	0.28	\$255.20	\$ (708.40)
Incorrect FTE	1.03	5,807.37	0.90	4,281.32	(2.97)	-	10,088.69
AOI Data Errors	=	=	<u>(0.24)</u>	<u>(1,154.17)</u>	<u>0.01</u>	<u>-----</u>	<u>(1,154.17)</u>
<b>Total Adjustment</b>	<b><u>0.17</u></b>	<b><u>\$ 946.70</u></b>	<b><u>1.48</u></b>	<b><u>\$7,024.22</u></b>	<b><u>(2.68)</u></b>	<b><u>\$255.20</u></b>	<b><u>\$8,226.12</u></b>

<sup>1</sup> Due to statutory funding formulas, the District was not eligible for Basic State Aid in FY2014 for its high school students. While auditors identified ADM adjustments, no Basic State Aid adjustments may be applied.

Source: Auditor analysis of SAIS and District student and financial data for FY2012, FY2013 and FY2014.