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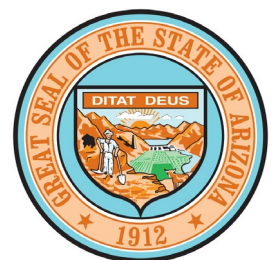
Phoenix, Arizona 85007

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Average Daily Membership Audit Report Maricopa County Regional School District Fiscal Years 2018, 2019 and 2020

Report Number—22-18

December 21, 2021



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Arizona Department of Education

Audit Unit

December 21, 2021

Steve Watson, Superintendent
Maricopa County Regional School District
4041 N. Central Avenue, Suite 1200
Phoenix, AZ 85012

Dear Superintendent Watson:

The Arizona Department of Education Audit Unit has conducted an audit of the Maricopa County Regional School District (District) Average Daily Membership (ADM) for Fiscal Years 2018, 2019 and 2020. The purpose of the audit was to address whether the District properly reported student enrollment, and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the District incorrectly reported the enrollment data of 679 students, which resulted in its ADM being overstated by 40.82. Additionally, auditors determined that the District did not provide the minimum required instructional hours for some 7th and 8th grade students, which resulted in its ADM being overstated by 0.07. As a result, the District was overfunded by \$259,680.61 which the District must repay to ADE. Additionally, auditors determined that the District failed to properly maintain some required documentation in student cumulative files.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Melissa Moreno".

Melissa Moreno,
Chief Auditor

Kathy Hoffman, Superintendent of Public Instruction

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TABLE OF CONTENTS

	<u>Page</u>
Introduction and background	1
Scope and methodology.....	3
Finding 1: The District did not accurately report some student data, resulting in an overpayment of \$259,327.62	4
The District inaccurately reported some student data.....	4
The District failed to comply with statute and ADE guidelines	6
The District was overfunded by \$259,327.62.....	6
Recommendations	7
Finding 2: Some students were not provided sufficient instructional hours resulting in an overpayment of \$352.99....	8
The District failed to provide some students with sufficient instructional hours .	8
The District was overfunded by \$352.99	9
Recommendations	10
Finding 3: The District did not properly maintain some student records as required by statute and guideline	11
The District did not properly maintain student file documentation	11
Recommendation	12
ADM and funding adjustments	13

TABLE OF CONTENTS (CONT'D)

	<u>Page</u>
Tables:	
1 Maricopa County Regional School District Total students, revenues and expenditures Fiscal years 2018, 2019 and 2020 (Unaudited)	2
2 Maricopa County Regional School District ADM adjustments due to enrollment data errors Fiscal years 2018, 2019 and 2020	5
3 Maricopa County Regional School District ADM and funding adjustments Fiscal years 2018, 2019 and 2020	7
4 Maricopa County Regional School District ADM overstatement due to insufficient instructional hours Fiscal year 2018	9
5 Maricopa County Regional School District ADM overstatement and funding adjustments due to insufficient instructional hours Fiscal year 2018	9
6 Maricopa County Regional School District Student cumulative file documentation Fiscal years 2018, 2019 and 2020	12
7 Maricopa County Regional School District ADM and funding adjustments Fiscal years 2018, 2019 and 2020	13

INTRODUCTION AND BACKGROUND

The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Maricopa County Regional School District (District) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the District properly reported enrollment data to ADE and received the correct amount of Basic State Aid for Fiscal Years (FY) 2018 through 2020.

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's or charter school's information reported to ADE's student data system to information found on the original records kept at the school. If auditors find that the school district's 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 information—The District, located in Phoenix, Arizona, offered instruction in grades KG through 12 during the fiscal years audited. The District operated a high school and an elementary school in FY2018, FY2019 and FY2020 and operated and reported 3 additional transitional learning center programs in FY2018 and FY2019. Table 1 presents the District’s unaudited student, staffing and financial information for FY2018, FY2019 and FY2020.

Table 1

**Maricopa County Regional School District
Total students, revenues and expenditures
Fiscal years 2018, 2019 and 2020
(Unaudited)**

	2018	2019	2020
Students enrolled	626	692	138
Number of teachers	42	29	38
Revenue			
Local	\$ 119,235	\$ 60,937	\$ 77,660
Intermediate	\$ 409,766	\$ 0	\$ 111,076
State	\$ 4,350,632	\$ 4,189,246	\$ 3,638,120
Federal	\$ 1,544,372	\$ 1,275,316	\$ 1,621,232
Total revenues	\$ 6,424,005	\$ 5,525,500	\$ 5,448,088
Total expenditures	\$ 6,675,342	\$ 5,311,792	\$ 4,512,007

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2018, FY2019 and FY2020.

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 for Arizona School Districts (USFR) and its own policies and procedures for FY2018, FY2019 and FY2020.

To conduct this audit, auditors used a variety of methods, including examining District and ADE records to review 827 of 7,598 students over the three fiscal years audited. Adjustments to ADM are based solely on those identified students that the auditors evaluated further and are not extrapolated to create findings for the entire student population. Auditors also reviewed state statutes and District policies and procedures, and interviewed District management and staff. Specifically:

- **Enrollment data** – Auditors reviewed student schedules, enrollment histories and attendance data to determine if the enrollment data reported to ADE was correct. Auditors compared the entry and exit dates to determine if an adjustment was necessary. Auditors also reviewed absences to ensure that they were reported correctly and made adjustments if they were needed.
- **FTE calculations** – Auditors reviewed the bell schedules and student schedules to determine whether the District reported the correct full-time enrollment (FTE) data to ADE. Auditors calculated the FTE based on the classes and time a student was enrolled in the District, and compared the FTE to what was reported to ADE. When the FTE was incorrect, auditors made an adjustment.
- **Student files** – Auditors reviewed student files to ensure that they maintained required documentation such as birth certificates, immunization records, and supporting residency documentation. Auditors identified files that did not contain all the documentation that was required to be kept in them by statute and ADE guidelines.
- **Instructional hours** – Auditors reviewed the bell schedules and calendars for the District for FY2018, FY2019 and FY2020. For each grade that did not meet the minimum required hours, an adjustment was determined.
- **SPED data** – Auditors determined whether an adjusted student had also been funded for a special education (SPED) category. When students with a special education category also had an adjustment, auditors made an adjustment to the special education weight as well.
- **Limiting** – Auditors reviewed the total ADM for each enrolled student to ensure that they were appropriately limited by ADE's system. No findings were identified for this area.

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 \$259,327.62

Auditors determined that the District inaccurately reported the student data for 679 students for FY2018, FY2019 and FY2020. Specifically, auditors found that 648 students had incorrectly reported FTE, 18 students were reported with incorrect enrollment days, six students were not withdrawn after 10 consecutive unexcused absences, four students were reported and funded but did not attend, two students attended but were not funded, and one student generated a non-fundable interval. As a result of these errors, the District's ADM was overreported by 40.82. As a result, the District was overfunded by \$259,327.62 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the District.

The District inaccurately reported some student data

The District inaccurately reported 679 students' enrollment data to ADE, which resulted in the District's ADM being overstated by 40.82.

According to A.R.S. § 15-901, for a high school student to be reported as a 1.0 FTE, the student must be enrolled in at least four subjects 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 must be reduced based on the number of actual instructional hours provided and courses enrolled.¹ In addition, A.R.S. § 15-901 states "For common schools, a part-time student is a student enrolled for less than the total time for a full-time student as defined in this section. A part-time common school student shall be counted as one-fourth, one-half or three-fourths of a full-time student if the student is enrolled in an instructional program that is at least one-fourth, one-half or three-fourths of the time a full-time student is enrolled". Furthermore, according to ADE External Guideline and Procedures GE-17 and A.R.S. § 15-901, with the exception of pre-enrolled students, the enrollment dates for a student are the first day of actual attendance and the last day of actual attendance or excused absence. Finally, A.R.S. § 15-901 states that a student with 10 consecutive unexcused absences must be withdrawn, and beginning in FY2019, School Finance Manual (G) states that students who have reached the 10% threshold for cumulative

¹ 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 subjects 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 subjects 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 subjects 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 subject which meets for at least 123 hours annually.

absences (excused or unexcused) based on the number of instructional calendar days at their school and incur 10 or more consecutive absences will generate non-fundable ADM intervals. However, the District did not always adhere to these requirements. Specifically, for the students that were sampled:

- 648 students had an incorrect FTE reported. As a result, the ADM for the District was overreported by 38.55.
- 18 students were reported with incorrect enrollment dates. As a result, the ADM for the District was overreported by 1.21.
- 6 students had 10 consecutive unexcused absences and should have been withdrawn. As a result, the ADM for the District was overreported by 0.92.
- 4 students were reported as attended but did not actually attend the District. As a result, the ADM for the District was overreported by 0.17.
- 2 students attended the District but were not reported or funded as being enrolled in the District. As a result, the ADM for the District was underreported by 0.71.
- 1 student had excessive absences which resulted in a non-fundable period. As a result, the ADM for the District was overreported by 0.45.
- 68 of the students that had data reported incorrectly were also funded with a SPED category. As a result, the weighted SPED ADM for the District was overreported by 0.23.

As shown in Table 2, data reporting errors resulted in an ADM overstatement of 40.82 for the three fiscal years audited.

Table 2

**Maricopa County Regional School District
ADM adjustments due to enrollment data errors
Fiscal years 2018, 2019 and 2020**

	2018	2019	2020	Total
Incorrect FTE	17.23	20.10	1.22	38.55
Incorrect enrollment dates	1.13	0.05	0.03	1.21
10-day absence	0.17	0.75	-	0.92
Did not attend	0.16	0.01	-	0.17
Attended	(0.15)	-	(0.56)	(0.71)
Non-fundable interval	-	-	0.45	0.45
SPED	0.01	0.22	0.00	0.23
Total	18.55	21.13	1.14	40.82

Source: Auditor analysis of District records, ADE data for FY2018, FY2019 and FY2020.

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 or student enrollment data.

Auditors determined that 648 of the District's students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). High school students must be enrolled in four subjects that meet at least 123 annual instructional hours each and total at least 720 annual instructional hours to qualify for 1.0 FTE. Common school students must be enrolled in an instructional program that meets for at least the minimum required annual instructional hours for the student's grade level to qualify for 1.0 FTE. However, the FTE that was reported for 648 students was not correct based on the annual instructional hours and number of courses the students were enrolled in. As a result, the District overreported the FTE for 648 students.

Additionally, the District misreported the enrollment data of 31 students. According to ARS § 15-901 and ADE guidelines, 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. Additionally, A.R.S. § 15- 901 states that a student with 10 consecutive unexcused absences must be withdrawn and beginning in FY2019, School Finance Manual (G) states that students who have reached the 10% threshold for cumulative absences (excused or unexcused) based on the number of instructional calendar days at their school and incur 10 or more consecutive absences will generate non-fundable ADM intervals. As a result, the District incorrectly reported the entry/exit dates of 18 students, six students were not appropriately withdrawn after 10 consecutive unexcused absences, four students were reported to ADE that did not attend, two students attended but were not funded and one student generated a non-fundable interval after reaching the 10% absence threshold and then had 10 or more consecutive absences.

In the future, the District must ensure it complies with statute and ADE guidelines to properly report FTE and student enrollments.

The District was overfunded by \$259,327.62

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate student data reported to ADE for FY2018, FY2019 and FY2020. The student data incorrectly reported by the District resulted in its ADM being overstated by 40.82. As shown in Table 3 (see page 7), the District was overfunded by \$259,327.62 in Basic State Aid for the three fiscal years audited which ADE must recoup from the District pursuant to A.R.S. § 15-915.

Table 3

**Maricopa County Regional School District
ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	ADM Adjustment	Total
2018	18.55	\$92,736.84
2019	21.13	\$146,525.26
2020	1.14	\$20,065.52
Total	40.82	\$259,327.62

Source: Auditor analysis of District and ADE records for FY2018, FY2019 and FY2020.

Recommendations:

1. ADE must recoup from the District \$259,327.62 in Basic State Aid due to incorrectly reported student data.
2. The District must ensure that it properly reports students' FTE pursuant to statute and ADE guidelines.
3. The District must reconcile to ensure that enrollment data is reported accurately pursuant to A.R.S. § 15-901.

FINDING 2: SOME STUDENTS WERE NOT PROVIDED SUFFICIENT INSTRUCTIONAL HOURS RESULTING IN AN OVERPAYMENT OF \$352.99

The District did not provide the statutorily-required number of instructional hours to Mesa Learning Center and Durango Learning Center 7th and 8th grade students for FY2018. As a result, the District was overpaid \$352.99 in Basic State Aid. Pursuant to A.R.S. § 15-915, ADE should recover these monies from the District, and the District should ensure that it provides all students with sufficient instructional hours.

The District failed to provide some students with sufficient instructional hours

Although all schools are required by statute to provide a minimum number of instructional hours to students, the District did not meet this requirement for its 7th and 8th grade students for FY2018. Specifically, A.R.S. § 15-901 requires that public schools provide at least 1,000 instructional hours for 7th and 8th grade students in FY2018. Furthermore, A.R.S. § 15-901 states that a school district that provides two hundred days of instruction and elects for the five percent base level increase shall increase its annual instructional hours by ten percent.²

In FY2018, the District provided 7th and 8th grade students at Mesa Learning Center and Durango Learning Center 1,095.5 hours out of the 1,100 hours required. As a result, the District provided 99.59% of the required hours for FY2018 as shown in Table 4 (see page 9).

² A school district or charter holder that elects to provide two hundred days of instruction may increase its base level by five per cent. A school district or charter holder that elects to provide two hundred days of instruction shall obtain approval from the department of education before the beginning of the fiscal year that the school district or the charter holder is planning on offering instruction for two hundred days. The school district or charter holder shall ensure that the last day of instruction in any school year occurs before June 30. The school district or charter school shall increase its annual instructional hours by ten per cent in order to receive the base level increase prescribed in this section.

Table 4

**Maricopa County Regional School District
ADM overstatement due to insufficient
instructional hours
Fiscal year 2018**

	2018		Total
Grade	7	8	
Reported ADM	3.00	14.25	17.25
Instructional hours required	1,100	1,100	1,100
Instructional hours provided	1,095.5	1,095.5	1,095.5
Percentage met	99.59%	99.59%	99.59%
ADM overstated	0.01	0.06	0.07

Source: Auditor analysis of ADE and District student data for fiscal year 2018.

The District was overfunded \$352.99

As a result of providing insufficient instructional hours for these students during FY2018, the District's ADM was overstated, and the District was overpaid Basic State Aid³. In total, the District was overfunded by \$352.99 in Basic State Aid due to an ADM overstatement of 0.07 as shown in Table 5.

Table 5

**Maricopa County Regional School District
ADM overstatement and funding adjustments due to
insufficient instructional hours
Fiscal year 2018**

	2018
ADM overstated	0.07
Total overpayment	\$352.99

Source: Auditor analysis of ADE and District student data for fiscal year 2018.

³ ADE Guideline GE-18 provides directions for determining the ADM adjustment based on insufficient instructional hours. According to the Guideline, "If school districts or charter holders are not in compliance with the requirements for annual classroom instruction hours pursuant to A.R.S. §15-901, then annual equalization funding shall be prorated accordingly. Example: A school with deficient annual hours will have their reported membership decreased based on the actual amount of instruction hours provided compared to the required annual hours. For instance, a school that provides 90 percent of the required hours will have the reported membership days reduced by 10 percent, thus ADM will be reduced by 10 percent. Annual equalization will be based on this revised ADM."

Recommendations:

1. The District must repay ADE \$352.99 in Basic State Aid due to insufficient annual instructional hours.
2. The District should review its schedules yearly to verify that they meet the statutory minimum requirements for instructional hours per grade.
3. The District should ensure that it provides all students with at least the statutorily-required minimum number of instructional hours.

FINDING 3: THE DISTRICT DID NOT PROPERLY MAINTAIN SOME STUDENT RECORDS AS REQUIRED BY STATUTE AND GUIDELINE

Auditors determined that the District failed to properly maintain residency, birth certificate and immunization documentation for some students as required by statute and ADE guidelines. The District did not properly maintain required documentation in some of its student cumulative files. In the future, the District should properly maintain these documents to ensure compliance with statute and ADE guidelines.

The District did not properly maintain student file documentation

Auditors determined that the District failed to maintain residency documentation for some students as required by statute and ADE guidelines. According to A.R.S. § 15-823 and the ADE Arizona Residency Guideline, school districts and charter schools are required to maintain verifiable documentation of Arizona residency in the student's cumulative file. This documentation must be provided each time a student enrolls in a school district or charter school, and reaffirmed during the annual registration process. The ADE Arizona Residency Guideline identifies an approved list of options a parent or legal guardian may provide to the school district or charter school to meet these requirements.

Auditors also determined that the District failed to maintain birth certificate documentation for some students as required by statute. According to A.R.S. § 15-828, a photocopy of the student's birth certificate or other reliable proof of the student's identity and age must be placed in the student's file.

In addition, auditors determined that the District failed to maintain immunization documentation for some students as required by statute. According to A.R.S. § 15-872, "A pupil shall not be allowed to attend school without submitting documentary proof to the school administrator unless the pupil is exempted from immunization pursuant to section 15-873."

The District did not maintain the proper documentation required by statute and ADE's residency guideline. Of the 150 students sampled, 97 of student files did not have the proper residency documentation, nine student files did not have residency reaffirmed annually, 72 student files did not have a birth certificate and 22 student files did not have immunization record documentation. Table 6 (see page 12) lists the student file documentation maintained by the District for FY2018, FY2019 and FY2020.

Table 6

**Maricopa County Regional School District
Student cumulative file documentation
Fiscal years 2018, 2019 and 2020**

	Total sampled	Missing residency documentation	Residency not reaffirmed	Missing birth certificate	Missing immunization
2018	50	33	1	39	9
2019	50	34	-	24	10
2020	50	30	8	9	3
Total	150	97	9	72	22

Source: Auditor analysis of District records for FY2018, FY2019 and FY2020.

In the future, the District must ensure that it complies with statute by collecting and maintaining in each student's cumulative file copies of verifiable residency, birth certificate documentation and immunization documentation as required by law.

Recommendation:

1. The District must comply with statute and collect and maintain in each student's cumulative file copies of verifiable residency, birth certificate and immunization documentation as required by law.

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 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 \$259,680.61 required to be paid to ADE—Auditors identified an overall funding adjustment of \$259,680.61 for the three fiscal years audited due to inaccurate student enrollment and insufficient instructional hours.

Table 7 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for FY2018, FY2019 and FY2020.

Table 7

**Maricopa County Regional School District
ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	2018		2019		2020		Total	
	ADM	Funding	ADM	Funding	ADM	Funding	ADM	Funding
Inaccurate enrollment data	18.55	\$92,736.84	21.13	\$146,525.26	1.14	\$20,065.52	40.82	\$259,327.62
Insufficient instructional hours	0.07	\$352.99	-	-	-	-	0.07	\$352.99
Total funding adjustment	18.62	\$93,089.83	21.13	\$146,525.26	1.14	\$20,065.52	40.89	\$259,680.61

Source: Auditor analysis of ADE and District student and financial data for FY2018, FY2019 and FY2020.