



Arizona Department of Education

The Audit Unit

1535 W. Jefferson St., Bin 19

Phoenix, Arizona 85007

602-364-4036

Average Daily Membership Audit Report North Star Charter School Inc. Fiscal Years 2019, 2020 and 2021

Report Number—22-43

June 23, 2022



**CONTACTING
THE AUDIT UNIT**

Angel Santiago, Audit Supervisor

Phone: 602-364-4061

Email: Angel.Santiago@azed.gov

Fax: (602) 364-3264

Mail: 1535 W. Jefferson St., Bin 19
Phoenix, AZ 85007-3209

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Arizona Department of Education

Audit Unit

June 23, 2022

Kurt Huzar, Executive Director
North Star Charter School Inc.
4200 N. 99th Avenue
Phoenix, AZ 85037

Dear Executive Director Huzar:

The Arizona Department of Education Audit Unit has conducted an audit of the North Star Charter School Inc. (School) Average Daily Membership (ADM) for Fiscal Years 2019, 2020 and 2021. The purpose of the audit was to address whether the School properly reported student enrollment, and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the School had incorrectly reported the enrollment data and FTE status of 13 students. Auditors also determined that the School had misreported or was missing documentation for Dropout Recovery Program (DRP) enrollments for 85 students. This resulted in its ADM being understated by 2.262. As a result, the School was underfunded by \$24,958.69 which the School must recoup from ADE. Additionally, auditors determined that the School failed to properly maintain some required documentation in student cumulative files.

We appreciate the cooperation and assistance provided by the School'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 School did not accurately report some student data, resulting in an overpayment of \$26,766.57.....	5
The School inaccurately reported some student data	5
The School failed to comply with statute and ADE guidelines.....	7
The School was overfunded by \$26,766.57	7
Recommendations	8
Finding 2: The School had inaccurate DRP reporting and funding, resulting in an underpayment of \$51,729.70	9
The School inaccurately reported some student data	9
The School must properly reconcile its enrollment data with ADE	10
The School was underfunded by \$51,729.70.....	10
Recommendations	11
Finding 3: The School did not properly maintain some student records as required by statute and guideline.....	12
The School did not properly maintain student file documentation.....	12
Recommendations	13
ADM and funding adjustments	14

TABLE OF CONTENTS (CONT'D)

	<u>Page</u>
Tables:	
1 North Star Charter School Inc. Total students, revenues, and expenditures Fiscal years 2019, 2020 and 2021 (Unaudited)	2
2 North Star Charter School Inc. ADM adjustments due to enrollment data errors Fiscal years 2019, 2020 and 2021	6
3 North Star Charter School Inc. ADM and funding adjustments Fiscal years 2019, 2020 and 2021	8
4 North Star Charter School, Inc. ADM adjustments due to DRP data errors Fiscal years 2019, 2020 and 2021	10
5 North Star Charter School Inc. DRP ADM and funding adjustments Fiscal years 2019, 2020 and 2021	11
6 North Star Charter School Inc. Student cumulative file documentation Fiscal years 2019, 2020 and 2021	13
7 North Star Charter School Inc. ADM and funding adjustments Fiscal years 2019, 2020 and 2021	14

INTRODUCTION AND BACKGROUND

The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the North Star Charter School Inc. (School) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the School properly reported enrollment data to ADE and received the correct amount of Basic State Aid for Fiscal Years (FY) 2019 through 2021.

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 those 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.

School information—The School, with one high school located in Phoenix, Arizona, offered instruction in grades 9 through 12 during the fiscal years audited. Table 1 presents the School’s unaudited student, staffing, and financial information for FY2019, FY2020 and FY2021.

Table 1

**North Star Charter School, Inc.
Total students, revenues and expenditures
Fiscal years 2019, 2020 and 2021
(Unaudited)**

	2019	2020	2021
Students enrolled	690	1,289	1487
Number of teachers	6	7	6.65
Revenue			
Local	\$24,161	\$22,681	\$219,596
Intermediate	\$0	\$0	\$0
State	\$5,275,137	\$9,628,124	\$9,154,256
Federal	\$ 167,683	\$146,780	\$709,922
Total revenues	<u>\$5,466,981</u>	<u>\$9,797,585</u>	<u>\$10,083,774</u>
Total expenditures	<u>\$ 4,782,506</u>	<u>\$8,918,731</u>	<u>\$9,056,012</u>

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2019, FY2020 and FY2021.

SCOPE AND METHODOLOGY

The audit focused on whether the School 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 Charter Schools (USFRCS) and its own policies and procedures for FY2019, FY2020 and FY2021.

To conduct this audit, auditors used a variety of methods, including examining School and ADE records to review 767 of 7,756 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 School policies and procedures, and interviewed School 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 School 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 School 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.
- **Dropout Recovery Program (DRP)** – Auditors reviewed written learning plans, monthly progress indicators, and enrollment histories to determine if DRP enrollment data reported to ADE was correct. When DRP enrollment was incorrect, auditors made an adjustment.
- **Instructional hours** – Auditors reviewed the bell schedules and calendars for the School for FY2019, FY2020 and FY2021. The total instructional hours offered for each grade met the minimum required by statute for each of the three fiscal years audited.
- **Distance Learning Plans** – Auditors reviewed the Distance Learning Plans (DLP) for FY2021 that were used to provide education to students. In addition, auditors

reviewed the percentage of learning that was distance learning or in person to determine if this was reported correctly. No findings were identified for this area.

- **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 School's administration and staff members for their cooperation and assistance during the course of the audit.

FINDING 1: THE SCHOOL DID NOT ACCURATELY REPORT SOME STUDENT DATA, RESULTING IN AN OVERPAYMENT OF \$26,766.57

Auditors determined that the School inaccurately reported the student data for 13 students for FY2019, FY2020 and FY2021. Specifically, auditors found that 3 students had excessive absences beyond the 10% and generated a non-fundable interval and 3 students had ten or more consecutive unexcused absences and were not properly withdrawn, four students had not attended the School, 2 students had an incorrect entry or exit date, and one student had an incorrectly reported FTE. As a result of these errors, the School's ADM was overreported by 3.542. As a result, the School was overfunded by \$26,766.57 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the School.

The School inaccurately reported some student data

The School inaccurately reported 13 student's enrollment data to ADE, which resulted in the School's ADM being overstated by 3.542.

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. 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.

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 However, the School did not always adhere to these requirements.

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.

Specifically, for the students that were sampled:

- 4 students were reported as attended but did not actually attend. As a result, the ADM for the School was overreported by 1.208.
- 3 students had excessive absences beyond the 10% and generated a non-fundable interval. As a result, the ADM for the School was overreported by 1.115.
- 3 students had ten or more consecutive unexcused absences and were not properly withdrawn. As a result, the ADM for the School was overreported by 0.428.
- 2 students had an incorrect entry or exit date. As a result, the ADM for the School was overreported by 0.040.
- 1 student had an incorrect FTE. As a result, the ADM for the School was overreported by 0.750.
- 2 of the students that had data reported incorrectly were also funded with a SPED category. As a result, the weighted SPED ADM for the School was overreported by 0.001.

As shown in Table 2, data reporting errors resulted in an ADM overstatement of 3.542 for the three fiscal years audited.

Table 2

**North Star Charter School, Inc.
ADM adjustments due to enrollment data errors
Fiscal years 2018, 2019 and 2020**

	2019	2020	2021	Total
Did not Attend	-	1.188	0.020	1.208
Excessive Absences	-	1.115	-	1.115
10-Day absence	-	0.198	0.230	0.428
Incorrect entry/exit dates	-	0.040	-	0.040
Incorrect FTE		0.750	-	0.750
SPED	-	0.001		0.001
Total	=	<u>3.292</u>	<u>0.250</u>	<u>3.542</u>

Source: Auditor analysis of School records, ADE data for FY2019, FY2020 and FY2021.

The School failed to comply with statute and ADE guidelines

The School did not follow statute and ADE guidelines when calculating and reporting student FTE or student enrollment data.

Auditors determined that one of the School's students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). According to analysis of the School's bell schedule and calendar for the School's high school, auditors determined that as long as a student was enrolled in 4 or more courses each year for FY2019, FY2020 and FY2021, they would receive enough hours and courses to be considered full time. However, the FTE that was reported for one student was not correct based on the number of courses the student was enrolled in. As a result, the School overreported the FTE for one student.

Additionally, the School misreported the enrollment data of six 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. However, the School incorrectly reported the entry/exit dates of two students and four students were reported to ADE that did not attend.

Lastly, the School misreported the absences of six students. According to 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. However, the School failed to properly withdraw three students with ten or more consecutive unexcused absences, and three students had excessive absences resulting in a non-fundable period.

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

The School was overfunded by \$26,766.57

Auditors determined that the School did not receive the correct amount of Basic State Aid due to the inaccurate student data reported to ADE for FY2019, FY2020 and FY2021. The student data incorrectly reported by the School resulted in its ADM being overstated by 3.542. As a result, the School was overfunded by \$26,766.57 in Basic State Aid, which ADE must recoup from the School. Table 3 (see page 8) shows the ADM and funding adjustments required for the School for FY2019, FY2020 and FY2021.

Table 3

**North Star Charter School, Inc.
ADM and funding adjustments
Fiscal years 2019, 2020 and 2021**

	ADM Adjustment	Total
2019	-	-
2020	3.292	\$24,301.48
2021	0.250	\$2,469.53
Total	3.542	\$26,766.57

Source: Auditor analysis of School and ADE records for FY2019, FY2020 and FY2021.

Recommendations:

1. The School must repay from ADE \$26,766.57 in Basic State Aid due to incorrectly reported student data.
2. The School must ensure that it properly calculates and reports students' enrollment dates, attendance, and FTE pursuant to statute and ADE guidelines.

FINDING 2: THE SCHOOL HAD INACCURATE DRP REPORTING AND FUNDING, RESULTING IN AN UNDERPAYMENT OF \$51,729.70

Auditors determined that the School's ADM funding and reporting was inaccurate for 85 DRP students for FY2019, FY2020 and FY2021. Specifically, auditors found that 56 students did not receive full funding for their DRP enrollment, 20 students did not have a written learning plan for part or all of their DRP enrollment, six students' monthly progress indicators were incorrectly reported, and three students did not actually attend. Out of these students, six students were also funded with a SPED category. As a result of these errors, the School's ADM was underreported by 5.804 and the School was underfunded by \$51,729.70 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to repay these monies to the School.

The School inaccurately reported some student data

The School did not properly report or was not appropriately funded for 85 students which resulted in the School's ADM being understated by 5.804.

According to A.R.S. § 15-901.06, each eligible pupil who is enrolled in a dropout recovery program shall have a written learning plan developed by the pupil's assigned mentor. In addition, funding is determined based on the participation of the students and their satisfactory or unsatisfactory monthly progress indicators as defined in A.R.S. § 15-901.06. However, the School did not always adhere to these requirements. Specifically, for the students that were sampled:

- 56 students were not appropriately funded by ADE for their DRP enrollment. As a result, the ADM for the School was underfunded by 13.529.
- 20 students were reported but did not have a written learning plan for all or part of their DRP enrollment. As a result, the ADM for the School was overreported by 4.167.
- 6 students that were fully funded had monthly progress indicators (MPIs) reported incorrectly. As a result, the ADM for the School was overreported by 1.583.
- 3 students that were reported as participating in the DRP, did not actually attend. As a result, the ADM for the School was overreported by 0.472.

- 6 of the students that were not properly reported or were not appropriately funded were also funded with a SPED category. As a result, the weighted SPED ADM for the School was overreported by 1.503.

As shown in Table 4, data errors resulted in an ADM understatement of 5.804 for the three fiscal years audited.

Table 4

**North Star Charter School, Inc.
ADM adjustments due to DRP data errors
Fiscal years 2019, 2020 and 2021**

	Underfunded	Written Learning Plan	Incorrect MPIs	Did Not Attend	SPED	Total
2019	(1.279)	-	-	-	-	(1.279)
2020	(3.333)	3.917	-	0.250	(0.002)	0.832
2021	(8.917)	0.250	1.583	0.222	1.505	(5.357)
Total	(13.529)	4.167	1.583	0.472	1.503	(5.804)

Source: Auditor analysis of School records, ADE data for fiscal years 2019, 2020 and 2021.

The School must properly reconcile its enrollment data with ADE

The School can identify errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in ADE’s system. Additionally, the School must ensure that a process is in place that captures the proper entry and exit dates of DRP students to ensure proper funding and reporting of data. The School should review its reconciliation practices to ensure that its staff properly review the reports produced by ADE and reconcile them to the School’s SMS data to identify any discrepancies and correct any errors identified.

The School was underfunded by \$51,729.70

Auditors determined that the School did not receive the correct amount of Basic State Aid due to missing written learning plans and inaccurate DRP data reported to ADE in FY2019, FY2020 and FY2021. The missing written learning plans and incorrectly reported student data resulted in the School’s ADM being understated by 5.804. As a result, the School was underfunded by \$51,729.70 in Basic State Aid, which the School must recoup from ADE. Table 5 (see page 11) shows the ADM and funding adjustments required for the School for FY2019, FY2020 and FY2021.

Table 5

**North Star Charter School, Inc.
DRP ADM and funding adjustments
Fiscal years 2019, 2020 and 2021**

	ADM adjustment	Total
2019	(1.279)	\$(4,962.04)
2020	0.832	\$6,139.41
2021	(5.357)	\$(52,907.07)
Total	(5.804)	\$(51,729.70)

Source: Auditor analysis of School and ADE records for fiscal years 2019, 2020 and 2021.

Recommendations:

1. The School must recoup from ADE \$ 51,729.70 in Basic State Aid due to incorrectly reported student data, missing written learning plans and incorrect DRP funding.
2. The School must ensure that it properly reports students' DRP enrollments pursuant to statute and ADE guidelines.
3. The School must ensure that student written learning plans are maintained according to record retention schedules and include all elements required by statute.
4. The School must reconcile to ensure that DRP enrollments are reported and funded accurately pursuant to A.R.S. § 15-901.06.

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

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

The School did not properly maintain student file documentation

Auditors determined that the School 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 School failed to maintain birth certificate documentation for some students as required by statute. According to A.R.S. § 15-828, the student file must contain a photocopy of the student's birth certificate, other reliable proof of the student's identity and age and affidavit explaining the inability to provide a birth certificate, or a letter from an authorized agency with custody of the student.

In addition, auditors determined that the School 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 School did not maintain the proper documentation required by statute and ADE's residency guideline. Of the 150 students sampled, 16 of the student files did not have the proper residency documentation, 21 of the student files did not have the residency reaffirmed annually, 3 did not have a birth certificate in their file and 2 students did not have immunization record documentation in their file. Table 6 (see page 13) lists the student file documentation maintained by the School for FY2019, FY2020 and FY2021.

Table 6

**North Star Charter School, Inc.
Student cumulative file documentation
Fiscal years 2019, 2020 and 2021**

	Total Sampled	Missing Residency Documentation	Missing Residency Reaffirmation	Missing Birth Certificate	Missing Immunization
2019	50	5	2	1	-
2020	50	4	9	2	2
2021	50	7	10	-	-
Total	150	16	21	3	2

Source: Auditor analysis of School records for FY2019, FY2020 and FY2021.

In the future, the School 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 School must comply with statute by collecting and maintaining 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.

Basic State Aid adjustment of \$24,958.69 required to be paid to the School—Auditors identified an overall funding adjustment of \$24,958.69 for the three fiscal years audited due to inaccurate student enrollment.

Table 7 lists the ADM adjustments and the associated Basic State Aid adjustments for the School for fiscal years 2019, 2020 and 2021.

Table 7

**North Star Charter School, Inc.
ADM and funding adjustments
Fiscal years 2019, 2020 and 2021**

	2019		2020		2021		Total	
	ADM	Funding	ADM	Funding	ADM	Funding	ADM	Funding
Main adjustment	-	-	3.292	\$24,301.48	0.250	\$2,469.53	3.542	\$26,766.57
DRP adjustment	(1.279)	\$(4,962.04)	0.832	\$6,139.41	(5.357)	\$(52,907.07)	(5.804)	\$(51,729.70)
Total adjustment	(1.279)	\$(4,962.04)	4.124	\$30,440.88	(5.107)	\$(50,437.54)	(2.262)	\$(24,958.69)

Source: Auditor analysis of ADE and School student and financial data for FY2019, FY2020 and FY2021.