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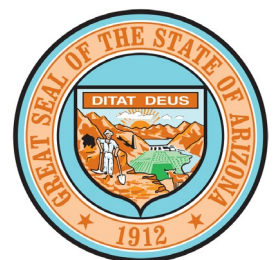
Phoenix, Arizona 85007

602-364-4036

Average Daily Membership Audit Report Amphitheater Unified School District Fiscal Years 2019, 2020 and 2021

Report Number—23-31

April 11, 2023



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Arizona Department of Education
Audit Unit

April 11, 2023

Todd A. Jaeger, J.D., Superintendent
Amphitheater Unified School District
701 W. Wetmore Road
Tucson, AZ 85705

Dear Superintendent Jaeger:

The Arizona Department of Education Audit Unit has conducted an audit of the Amphitheater Unified School District (District) Average Daily Membership (ADM) for Fiscal Years 2019, 2020 and 2021. 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 355 students, which resulted in its ADM being overstated by 88.81. Additionally, auditors determined that the District incorrectly reported AOI data for 1,556 students, which resulted in its ADM being understated by 46.27. Finally, auditors determined that the District did not maintain proof of residency for some students, which resulted in its ADM being overstated by 3.25. As a result, the District was overfunded by \$152,861.02 which the District must repay to ADE. Furthermore, 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

Tom Horne, Superintendent of Public Instruction

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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 Amphitheater Unified 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) 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 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 Tucson, Arizona, offered instruction in grades Preschool through 12 during the fiscal years audited. The District operated 22 schools. Table 1 presents the District's unaudited student, staffing and financial information for FY2019, FY2020 and FY2021.

Table 1

**Amphitheater Unified School District
Total students, revenues and expenditures
Fiscal years 2019, 2020 and 2021
(Unaudited)**

	2019	2020	2021
Students enrolled	13,657	13,384	11,075
Number of teachers	802	778	807
Revenue			
Local	\$82,732,027	\$82,866,203	\$83,669,562
Intermediate	\$1,824,109	\$1,791,215	\$1,832,458
State	\$41,163,149	\$47,654,597	\$40,182,229
Federal	\$13,368,083	\$15,440,435	\$24,583,347
Total revenues	<u>\$139,087,368</u>	<u>\$147,752,450</u>	<u>\$150,267,596</u>
Total expenditures	<u>\$137,740,865</u>	<u>\$138,526,921</u>	<u>\$139,446,089</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 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 FY2019, FY2020 and FY2021.

To conduct this audit, auditors used a variety of methods, including examining District and ADE records to review 5,766 of 41,368 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.
- **AOI data** – Auditors compared 100% of the Arizona Online Instruction 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. When the data reported to ADE was incorrect, an adjustment was determined.
- **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 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 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 \$294,417.77

Auditors determined that the District inaccurately reported the student data for 355 students for FY2019, FY2020 and FY2021. Specifically, auditors found that 161 students had incorrect enrollment dates, 97 students had an incorrectly reported FTE, 29 homebound students did not receive at least 4 hours of weekly instruction or did not have appropriate medical certification, 29 students had not attended the District, 25 students had excessive absences, 11 students had 10 consecutive unexcused absences and were not withdrawn, and 3 students attended but were not funded. As a result of these errors, the District's ADM was overreported by 88.81 and the District was overfunded by \$294,417.77 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 355 students' enrollment data to ADE, which resulted in the District's ADM being overstated by 88.81.

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, 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 also states homebound students must have medical certification and must receive at least 4 hours of instruction per week to be considered full-time. Additionally, A.R.S. § 15-901 requires that ADM be calculated on the first 100 days of the school year, which must be reported accurately to ensure proper funding. Finally, A.R.S. § 15-901 states that a student with 10 consecutive unexcused absences must be withdrawn, and School Finance Manual (G) states that students who have reached the 10% threshold for cumulative absences (excused or unexcused) based on

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.

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:

- 161 students were reported with incorrect enrollment dates. As a result, the ADM for the District was overreported by 7.39.
- 97 students had an incorrect FTE reported. As a result, the ADM for the District was underreported by 2.42.
- 29 students did not receive sufficient homebound instruction or did not have medical certification. As a result, the ADM for the District was overreported by 17.73.
- 29 students were reported as attended but did not actually attend the District. As a result, the ADM for the District was overreported by 4.24.
- 25 students had excessive absences which resulted in a non-fundable period. As a result, the ADM for the District was overreported by 5.73.
- 11 students had 10 consecutive unexcused absences and should have been withdrawn. As a result, the ADM for the District was overreported by 1.35.
- 3 students attended the District but were not reported and funded as being enrolled in the District. As a result, the ADM for the District was underreported by 1.68.
- 103 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 56.47.

As shown in Table 2 (see page 7), data reporting errors resulted in an ADM overstatement of 88.81 for the three fiscal years audited.

Table 2

**Amphitheater Unified School District
ADM adjustments due to enrollment data errors
Fiscal years 2019, 2020 and 2021**

	2019	2020	2021	Total
Incorrect enrollment dates	1.30	3.08	3.01	7.39
Incorrect FTE	(1.34)	(1.96)	0.88	(2.42)
Homebound	4.21	8.57	4.95	17.73
Did not attend	0.20	2.58	1.46	4.24
Excessive absence	3.22	2.51	-	5.73
10 day absence	-	-	1.35	1.35
Attended	(1.68)	-	-	(1.68)
SPED	20.43	15.82	20.22	56.47
Total	26.34	30.60	31.87	88.81

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

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 the District misreported the FTE for 97 students. 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. The FTE that was reported for 97 students was not correct based on the total annual instructional hours or number of subjects the students were enrolled in. As a result, the District underreported the FTE for these students.

Additionally, the District misreported the enrollment data of 258 students. According to ARS § 15-901 and ADE guidelines, ADM is based on the first 100 days of the school year, using the enrollment date and the withdrawal date of the student. Further, A.R.S. § 15- 901 states that a student with 10 consecutive unexcused absences must be withdrawn, and School Finance Manual (G) states that students who have reached the 10% threshold for cumulative absences and incur 10 or more consecutive absences will generate non-fundable ADM intervals. The District incorrectly reported enrollment dates for 161 students, reported 29 students that did not attend the District, had 25 students that incurred excessive absences, did not withdraw 11 students that had 10 or more consecutive unexcused absences, and did not receive funding for 3 students that attended.

The District also misreported 29 student's homebound enrollments. According to ARS § 15-901, a homebound student must be certified by a medical doctor as being unable to attend regular classes for a period of not less than three school months during a school year. A homebound student can be counted as in attendance for each day in a week where at least four hours of instruction were provided. However, the District incorrectly reported the 29

students as being homebound without the proper certification or the District did not provide at least four hours of weekly instruction.

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

The District was overfunded by \$294,417.77

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 FY2019, FY2020 and FY2021. The student data incorrectly reported by the District resulted in its ADM being overstated by 88.81. However, the District did not receive Basic State Aid for grade 9 through 12 ADM reported, and grade 9 through 12 ADM adjustments only affected the elementary and high school ADM funding percentages and budget capacity. As a result, the District was overfunded by \$294,417.77 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

**Amphitheater Unified School District
ADM and funding adjustments
Fiscal years 2019, 2020 and 2021**

	ADM adjustment	Total
2019	26.34	\$80,098.42
2020	30.60	\$195,415.30
2021	31.87	\$18,904.05
Total	88.81	\$294,417.77

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

Recommendations:

1. The District must pay to ADE \$294,417.77 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 dates are reported accurately pursuant to A.R.S. § 15-901.

4. The District must collect required medical certification documentation and provide education services to homebound students for a minimum of four hours per week for students certified as Homebound pursuant to A.R.S. § 15-901.

FINDING 2: THE DISTRICT DID NOT ACCURATELY REPORT SOME AOI DATA, RESULTING IN AN UNDERPAYMENT OF \$153,954.54

The District did not accurately report enrollment data for 1,556 of its AOI students to ADE for FY2019, FY2020 and FY2021. Specifically, auditors found that 939 students had been reported as part time but were full time, 417 students were reported but did not attend, 174 students were reported to ADE's System with incorrect minutes, 15 students had incorrect FTE, 6 students had been reported as full time but were part time and 5 students attended but were not reported. As a result, the District's weighted AOI ADM was understated by 46.27. This led to the District being underfunded by \$153,954.54 which ADE must pay to the District according to A.R.S. § 15-915.

The District inaccurately reported some AOI enrollment data

Auditors determined that student data for 1,556 of its AOI students was inaccurate, which resulted in the District's weighted AOI ADM being understated by 46.27 for FY2019, FY2020 and FY2021. According to A.R.S. § 15-808, AOI ADM is based on the number of minutes a student participates in the AOI during the year. In addition, SF-0003 states that full time AOI students must enroll in and participate in four or more classes during the year. If a student is enrolled in fewer than four classes, they should be reported as part time. However, the District did not always meet these requirements as follows:

- 939 students were incorrectly reported as part time and should have been reported as full time.
- 417 students were reported to ADE, but documentation showed they did not actually attend the District.
- 174 students were reported to ADE's System with incorrect AOI minutes.
- 15 students were reported with an incorrect FTE.
- 6 students were incorrectly reported as full time and should have been reported as part time.
- 5 students attended the District, but were not funded ADM.
- 125 of the students that had data reported incorrectly were also funded with a SPED category.

As shown in Table 4, AOI data reporting errors resulted in a net weighted ADM understatement of 46.27 for the fiscal years audited.

Table 4

**Amphitheater Unified School District
AOI ADM adjustments
Fiscal years 2019, 2020 and 2021**

Adjustments	2019	2020	2021	Total
Full time	(9.27)	(16.54)	(300.58)	(326.38)
Part time	7.07	4.94	266.57	278.58
SPED	0.00	0.00	1.53	1.53
Total	(2.20)	(11.60)	(32.47)	(46.27)

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

The District must properly reconcile its enrollment data with ADE data

The District can likely avoid errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in ADE's System. The District should review its reconciliation practices to ensure that its staff properly review the reports produced by ADE and reconcile them to the District's AOI SMS data to identify any discrepancies that would affect funding and correct any errors identified. The District must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

The District was underfunded by \$153,954.54

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 FY2019, FY2020 and FY2021. The student data incorrectly reported by the District resulted in its ADM being understated by 46.27. However, the District did not receive Basic State Aid for grade 9 through 12 ADM reported, and grade 9 through 12 ADM adjustments only affected the elementary and high school ADM funding percentages and budget capacity. As a result, the District was underfunded by \$153,954.54 in Basic State Aid for the three fiscal years audited which ADE must repay to the District pursuant to A.R.S. § 15-915.

Table 5

**Amphitheater Unified School District
ADM and funding adjustments due to AOI data errors
Fiscal years 2019, 2020 and 2021**

	2019	2020	2021	Total
ADM	(2.20)	(11.60)	(32.47)	(46.27)
Total funding adjustments	\$(11,008.89)	\$(103,016.86)	\$(39,928.79)	\$(153,954.54)

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

Recommendations:

1. The State must pay to the District \$153,954.54 in Basic State Aid due to incorrect AOI enrollment data.
2. The District must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

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, the student file must contain a photocopy of the student's birth certificate, other reliable proof of the student's identity and age and an 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 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, 82 of the student files did not have the proper residency documentation, one of the student files did not have the residency reaffirmed annually, 46 of the student files did not have a birth certificate and 50 student files did not have immunization record documentation. Table 6 (see page 14) lists the student file documentation maintained by the District for FY 2019, 2020 and 2021.

Table 6

**Amphitheater Unified School District
Student cumulative file documentation
Fiscal years 2019, 2020 and 2021**

	Total sampled	Missing residency documentation	Residency not reaffirmed	Missing birth certificate	Missing immunization
2019	50	32	0	22	22
2020	50	27	1	12	14
2021	50	23	0	12	14
Total	150	82	1	46	50

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

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.

The District was overfunded by \$12,397.79

Auditors determined that the District did not receive the correct amount of Basic State Aid due to failing to maintain Arizona residency documentation for some students. The District's failure to collect residency documentation for 21 students resulted in the District's ADM being overstated by 3.25. However, the District did not receive Basic State Aid for grade 9 through 12 ADM reported, and grade 9 through 12 ADM adjustments only affected the elementary and high school ADM funding percentages and budget capacity. As a result, the District was overfunded by \$12,397.79. Table 7 shows the ADM adjustment due to improperly maintained residency documentation for FY2019, FY2020 and FY2021.

Table 7

**Amphitheater Unified School District
Student residency ADM funding adjustment
Fiscal years 2019, 2020 and 2021**

	Students	ADM	Funding adjustment
2019	9	1.03	\$5,136.41
2020	9	0.59	\$5,260.99
2021	3	1.63	\$2,000.39
Total	21	3.25	\$12,397.79

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

Recommendations:

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.
2. The District must pay to ADE \$12,397.79 in Basic State Aid due to improperly maintained residency documentation.

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 \$152,861.02 required to be paid to ADE—Auditors identified an overall funding adjustment of \$152,861.02 for the three fiscal years audited due to inaccurate student enrollment and AOI data and residency.

Table 8 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for FY2019, FY2020 and FY2021.

Table 8
Amphitheater Unified School District
ADM and funding adjustments
Fiscal years 2019, 2020 and 2021

	2019		2020		2021		Total	
	ADM	Funding	ADM	Funding	ADM	Funding	ADM	Funding
Inaccurate enrollment data	26.34	\$80,098.42	30.60	\$195,415.30	31.87	\$18,904.05	88.81	\$294,417.77
AOI	(2.20)	\$(11,008.89)	(11.60)	\$(103,016.86)	(32.47)	\$(39,928.79)	(46.27)	\$(153,954.54)
Residency	1.03	\$5,136.41	0.59	\$5,260.99	1.63	\$2,000.39	3.25	\$12,397.79
Total funding adjustment	25.17	\$74,225.94	19.59	\$97,659.43	1.03	\$(19,024.35)	45.79	\$ 152,861.02

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