Arizona Department of Education

The Audit Unit
1535 W. Jefferson St., Bin 19
Phoenix, Arizona 85007
602-364-2097

Tom Horne
Superintendent of
Public Instruction

Average Daily Membership Audit Report Phoenix Elementary School District No. 1 Fiscal Years 2005 through 2007

Report Number 08-06

Submitted May 14, 2008

CONTACTING THE AUDIT UNIT

Arthur E. Heikkila, Chief Auditor

Email: Art.Heikkila@azed.gov
Phone: (602) 364-2097
Fax: (602) 542-4056
Mail: 1535 W. Jefferson St., Bin 19
Phoenix, AZ 85007-3209

OBTAINING ADDITIONAL COPIES

Requests for additional copies can be submitted to the address below:

Arizona Department of Education, The Audit Unit
Attn: Joy Moore
1535 W. Jefferson St., Bin 19
Phoenix, AZ 85007-3209

ARIZONA DEPARTMENT OF EDUCATION
The Audit Unit
1535 W. Jefferson St, Bin 19 • Phoenix, AZ 85007
Phone (602) 364-2097 Fax (602) 542-4056

Tom Horne
Superintendent of
Public Instruction

May 14, 2008

Governing Board
Phoenix Elementary School District No. 1
1817 N. 7th St.
Phoenix, AZ 85006-3755

Dear Members of the Board and Superintendent:

The Arizona Department of Education Audit Unit has conducted a limited scope audit of the Phoenix Elementary School District's Average Daily Membership for Fiscal Years 2005 through 2007. The purpose of the audit was to address whether the District offered sufficient statutorily-mandated instruction hours to its students and determine if it received the correct amount of state aid funding.

The audit found that the District received an overpayment of equalization funds because it did not provide sufficient instruction hours to many of its 7th and 8th grade students in Fiscal Years 2005, 2006, and 2007

The audit becomes final 30 days after issuance, unless the District files an appeal. Appendix A in the report provides rules governing the appeals process.

We appreciate the excellent cooperation and assistance provided by the Superintendent and staff during the course of the audit. My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Arthur E. Heikkila
Chief Auditor

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BACKGROUND INFORMATION

The Arizona Department of Education has conducted a limited scope Average Daily Membership (ADM) audit of Phoenix Elementary School District No. 1. This review was conducted under the authority of A.R.S. §§15-915, 15-239, Session Laws 2006, Chapter 353, H.B. 2874, Section 23, for Fiscal Year 2007, and Session Laws 2007, Chapter 264, H.B. 2790, Section 17, for Fiscal Year 2008. The audit focused on whether the District provided sufficient instruction hours to students and received the correct amount of state aid for all of its students during Fiscal Years 2005 through 2007.

Attendance audits help to ensure the correct distribution of state aid to schools. Since ADE distributes nearly $5 billion annually in public school funding to schools based on attendance and other factors, it is important that schools accurately report their student count to ADE.[1] If a school does not provide the statutorily-mandated number of instruction hours, its students are not considered full-time students and should not be counted as such for funding purposes. Therefore, if a school's student count is inaccurate due to failure to provide the statutorily-mandated number of instruction hours, that school could then receive an incorrect amount of state aid based on its reported attendance.[2] If the audit determines that an incorrect amount of state aid was distributed to a district based on incorrect attendance information, a correction will be made by adjusting a future payment or payments to the school.

Table 1

Phoenix Elementary School District No. 1
Enrollment, Staffing, Revenues and Expenditures
Fiscal Years 2005 through 2007
(Unaudited)

	FY2005	FY2006	FY2007
Students Enrolled	**8,212**	**7,865**	**8,250**
Staff			
Certified	486	424	500
Classified	408	578	575
Total Staff	**894**	**1,002**	**1,075**
Revenue			
Local	$49,492,633	$42,074,003	$ 50,568,546
State	25,591,586	27,041,037	31,395,467
County	1,992,709	1,924,510	21,971
Federal	7,888,971	16,273,759	19,676,817
Total Revenues	**$84,965,899**	**$87,313,309**	**$101,662,801**
Total Expenditures	**$83,543,371**	**$88,874,458**	**$ 99,718,663**

Source: "Annual Report of the Arizona Superintendent of Public Instruction," for Fiscal Years 2005 through 2007.

[1] School districts are funded based on "student count", which is defined in A.R.S. §15-901(A)(14) as Average Daily Membership for the fiscal year prior to the current year.

[2] Arizona's schools receive monies from the state based on student attendance and other factors. Schools are required every 20 school days to submit daily attendance information to ADE for each student enrolled. Attendance information is used by ADE to calculate Average Daily Membership (ADM). ADE then calculates a school's basic state aid payment based on ADM and other factors and distributes these monies to schools 10 times annually.

Phoenix Elementary School District No. 1 includes 17 schools in the central Phoenix area that offer instruction from preschool through 8th grade. A five-member school board governs the District. In Fiscal Year 2007, the District had approximately 8,300 students enrolled in its schools. Table 1 provides the District's financial, student and staffing information for Fiscal Years 2005 through 2007 and Table 2, provides ADM information for the District and its schools for Fiscal Year 2007. The District submitted student attendance information to ADE and subsequently received state aid based on that information.

Table 2

Phoenix Elementary School District No. 1
Reported ADM
Fiscal Year 2007

School	Fiscal Year 2007 Reported ADM
Ace Day School[3]	55.790
Ace Elementary	23.570
Ace Night School[3]	19.720
Mary McLeod Bethune School	552.380
Capitol Elementary School	428.895
Thomas A. Edison School	424.155
Ralph Waldo Emerson Elementary School	545.175
Faith North	227.575
Garfield School	439.370
Marie Bartlett Heard School	515.195
Silvestre S. Herrera School	728.380
Kenilworth Elementary School	577.475
Paul Dunbar Lawrence School	191.645
Lowell School	616.570
Magnet Traditional School	435.640
Phoenix Preparatory Academy	815.293
Augustus H. Shaw, Jr. School	493.485
Whittier Elementary School	425.470
District Total	7,515.783

Source: Auditor analysis of the District's ADMS 45-1 report for Fiscal Year 2007.

[3] Ace Day and Ace Night Schools are actually one school; however, for ease of analysis, we separated them into two schools.

AUDIT SCOPE AND METHODOLOGY

The audit reviewed whether the District provided a sufficient number of instruction hours to students and received the correct amount of state aid during Fiscal Years 2005 through 2007.

To determine whether the District provided a sufficient number of instruction hours to students, auditors reviewed the District's bell schedules (class schedules) and calendars for each of the District's 17 schools for Fiscal Years 2005 through 2007. The bell schedules included class times for regular and early release days and specified any non-instruction time for the students, such as lunch and recess. In some cases, the schools had not retained the original bell schedules, so auditors interviewed school administrators to recreate and then certify the bell schedules. Auditors then compared each of the school's number of instruction days and hours offered to the statutory requirements to determine if each school was providing the statutorily-mandated number of instruction days and hours. Finally, auditors applied the percentage of actual instruction hours provided by each school by each grade level that was found to be deficient to that school's ADM to determine the correct ADM and any overstatement.

The Audit Unit expresses its appreciation to the Phoenix Elementary District No. 1 Superintendent and staff members, as well as all of the principals and their office staff at each school site, for their cooperation and assistance during this audit.

FINDING 1: DISTRICT FAILED TO PROVIDE SUFFICIENT INSTRUCTION HOURS FOR MANY 7TH AND 8TH GRADE STUDENTS

The District did not provide the statutorily-required number of instruction hours to many of its 7th and 8th grade students in Fiscal Years 2005 through 2007. Specifically, for Fiscal Years 2005 and 2006, the District did not provide the statutorily-required number of instruction hours for 7th and 8th grade students at 4 of the District's schools. Additionally, for Fiscal Year 2007, it did not provide the required number of instruction hours to 7th and 8th grade students at 6 of its schools. The District did not provide sufficient instruction hours because some schools did not compensate for a reduction in instruction hours from early release days and one school did not provide sufficient instruction days. As a result, the District was over-paid $752,274.66 in equalization funds from the Arizona Department of Education, and the Department should recover these monies from the District.

Many 7th and 8th Grade Students Did Not Receive Sufficient Instruction Hours

The District did not provide many of its 7th and 8th grade students with the statutorily-required number of instruction hours for two reasons and as a result, was overpaid equalization funding that ADE should recover.

District did not provide the required number of instruction hours for many 7th and 8th grade students—Although required by statute, the District did not provide many of its 7th and 8th grade students with sufficient instruction hours. Specifically, all public school districts in Arizona are required by A.R.S. §15-901(A)(2)(b)(i) to provide 7th and 8th grade students with at least 1,062 instructional hours for Fiscal Year 2005 and 1,068 instructional hours for Fiscal Years 2006 and 2007.[4] However, auditors analyzed the schools' bell schedules and calendars and compared them to the statutory requirements and found that the District was not meeting the statutory requirement for the majority of its 7th and 8th grade students. As illustrated by Table 3 (see page 5), 4 of the District's schools for Fiscal Years 2005 and 2006 and 6 of the District's schools for Fiscal Year 2007 provided an insufficient number of instruction hours to their students. For Fiscal Year 2007, the 6 schools with insufficient instruction hours ranged in percentage of instruction hours provided from 61.14% at the Ace Night School to 99.70% at the Lowell School.

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[4] School district's basic state aid payments are computed based on student attendance during instructional hours and number of instructional hours offered. Full-time student status is defined by the statutorily-mandated minimum number of instruction hours required for each grade. Thus, student attendance at less than full-time status will result in a proportionately less basic state aid payment for a school district.

Table 3

Phoenix Elementary School District No. 1
Instruction Hours Required, Offered, and Percentage Provided
For 7th and 8th Grade Students
Fiscal Years 2005 through 2007

	Instruction Hours								
	Fiscal Year 2005			Fiscal Year 2006			Fiscal Year 2007		
District School	Required	Offered	Percentage	Required	Offered	Percentage	Required	Offered	Percentage
Ace Day School									
Grades 7-8	*1,062*	**941**	**88.45**	*1,068*	**948**	**88.79**	*1,068*	**934**	**87.43**
Ace Night School									
Grades 7-8	*1,062*	**653**	**61.46**	*1,068*	**664**	**62.20**	*1,068*	**653**	**61.14**
Mary McLeod Bethune School									
Grades 7-8							*1,068*	1,088	101.87
Faith North									
Grades 7-8	*1,062*	1,069	100.64	*1,068*	1,071	100.28	*1,068*	**1,065**	**99.67**
Silvestre S. Herrera School									
Grades 7-8	*1,062*	**1,017**	**95.73**	*1,068*	**1,020**	**95.51**	*1,068*	**1,010**	**94.57**
Kenilworth Elementary School									
Grade 7	*1,062*	**1,046**	**98.47**	*1,068*	**1,049**	**98.26**	*1,068*	**1,018**	**95.32**
Grade 8	*1,062*	**1,046**	**98.47**	*1,068*	**1,049**	**98.26**	*1,068*	**1,045**	**97.80**
Lowell School									
Grades 7-8	*1,062*	1,072	100.93	*1,068*	1,076	100.70	*1,068*	**1,065**	**99.70**
Magnet Traditional School									
Grades 7-8	*1,062*	1,097	103.30	*1,068*	1,104	103.35	*1,068*	1,093	102.36
Phoenix Preparatory Academy	*1,062*	**1,019**	**95.98**	*1,068*	**1,027**	**96.12**	*1,068*	**1,016**	**95.10**

Table Legend: School offered insufficient number of instruction hours.

Source: Auditor analysis of District bell schedules and calendars from Fiscal Years 2005 through 2007 and comparison to the requirements in A.R.S. §15-901(A)(2))(b)(i).

Some Schools Did Not Compensate for Lack Of Instruction Hours

Although all of the District's schools had early release days during all three fiscal years audited, some did not compensate for the reduced hours to meet statutorily-mandated instructional hours amounts for its 7th and 8th grade students. However, two schools were able to address the reduction in instruction hours from early release days by increasing the number of instruction days provided to students. In addition, the school that missed the statutory requirement by the largest number of hours did not schedule sufficient instruction days or hours, and also did not compensate for a reduced number of hours lost to early release days.

Failure to compensate instruction hours lost from early release days—Some of the District's schools did not meet the statutory instruction hours requirement because they did not compensate for the loss of instruction hours from having "early release days." Early release days refer to days where students are released from school early. These days are designated by school administrators to be used for a variety of activities, including professional development opportunities for teachers and parent-teacher conferences.

While all of the District's schools had early release days, some of the schools did not compensate for the reduction in instruction hours from these days. All of the schools had early release days for all three fiscal years audited, ranging from 13 to 21 days for Fiscal Years 2005 through 2007. For example, the Herrera and Kenilworth schools, each had 19 early release days for Fiscal Years 2005, 18 early release days for Fiscal Years 2006, and 21 early release days for Fiscal Years 2007. However, these schools failed to add instruction hours to their schedules, or additional days to their calendar to compensate for the reduction in hours from the early release days. As a result, three of these schools failed to meet the statutory requirement for providing sufficient instruction hours to students.

Ace Night School significantly missed the statutory instructional hours requirement due to two factors—The Ace Night School did not meet the statutory instruction requirement by the largest number of hours because it: 1) did not provide sufficient instruction days, and 2) it did not compensate for a reduced number of hours resulting from early release days. Specifically, this School provided only 61.46% of the required hours in Fiscal Year 2005, 62.20% in Fiscal Year 2006, and 61.14% in Fiscal Year 2007. For Fiscal Year 2007, Ace Night School scheduled 4.45 hours of instruction for each day except for early release days, which had 2.30 hours scheduled.

Although statute requires all schools to provide a minimum of 180 instruction days to students, Ace Night School was the only school within the District that failed to meet this requirement. While the District's official calendar submitted to ADE showed that Ace Night School was scheduled to provide 180 instruction days, the School only provided 145 instruction days in Fiscal Year 2005 and 146 in both Fiscal Years 2006 and 2007. One reason the School did not meet this requirement is because it did not hold any classes on Fridays.

The problem was further compounded because the School did not adequately compensate for the reduced number of instruction hours resulting from early release days. In Fiscal Year 2005, the School had 16 early release days, 13 in Fiscal Year 2006, and 18 in Fiscal Year 2007. The School should also have compensated for these shortened days by adding additional instruction hours to its schedule.

Two schools did compensate for early release hours—In contrast, two other schools offered sufficient instruction hours by adding more calendar days to compensate for early release days. First, the Magnet School had 18 to 21 early release days during Fiscal Years 2005, 2006, and 2007. Administrators at this school ensured that it met the statutory requirement for instruction hours by adding to its calendar 16 instruction days in Fiscal Year 2005, and 15 days in both Fiscal Years 2006 and 2007. Second, the Mary McLeod Bethune School had 21 early release days during Fiscal Year 2007. Similar to the Magnet Traditional School, it added 10 instruction days to its calendar to ensure that it met the statutory instructional hours requirement.

District Was Overpaid Equalization Funding

As a result of the District providing an insufficient number of instruction hours, the District's student count and Average Daily Membership was overstated for Fiscal Years 2005 through 2007. Auditors applied the percentage of actual instruction hours provided by each school by each grade level that was found to be deficient to that school's ADM to determine the correct ADM and any overstatement. Once the overstatements were identified, auditors totaled them to determine the District's ADM overstatement. As shown in Table 4, the District's total overstatement for 7th and 8th grade students was 58.50 ADM for Fiscal Year 2005, 55.65 ADM for Fiscal Year 2006, and 62.59 ADM for Fiscal Year 2007. These amounts translate into $752,274.66 in equalization payment adjustments that ADE should recover from the District.

Table 4

Phoenix Elementary School District No. 1
7th and 8th Grade ADM Overstatement
Due to Insufficient Instruction Hours
Fiscal Years 2005 through 2007

ADM Overstatements		
FY2005	**FY2006**	**FY2007**
58.50	55.65	62.59

Source: Auditor analysis of District student records and the SAIS ADMS75 Report.

District Lacked Sufficient Class Schedule Documentation

In addition to providing an insufficient number of instruction hours to most 7th and 8th grade students, the District lacked critical documentation concerning some schools' class schedules. Specifically, while some of the schools had retained their bell schedules for the years audited, other schools had not retained them. However, it is important that the schools retain the bell schedules to serve as documentation of their class schedules and the number of instruction hours and non-instruction hours provided to students. For the schools that had not retained the bell schedules, auditors had to recreate them and work with school administrators to confirm their accuracy. In the future, the District should ensure that the schools retain their bell schedules for at least four years.

Recommendations:

1. The District should ensure that its schools provide sufficient instruction days to all students.

2. The District should ensure that its schools provide sufficient instruction hours to all students.

3. The Arizona Department of Education should recover $752,274.66 the District was overpaid due to ADM overstatement for Fiscal Years 2005 through 2007.

4. The District should ensure that the schools retain their bell schedules for at least four years.

FINDING 2: DISTRICT PROVIDED SUFFICIENT INSTRUCTION HOURS FOR GRADES K-6

K-6 Grade Students Received Sufficient Instruction Hours

The District provided sufficient instruction hours to all of its Kindergarten through 6th grade students. Statute requires all schools to provide a minimum number of instruction hours for Kindergarten through 6th grade students. As shown by Table 5, this review found that although District schools serving K-6th grade students offered a range of instruction hours, all provided more than the statutorily-required number of instruction hours. Specifically, as shown by Table 7 (see Appendix B, page a-ii), the Emerson School offered 4th, 5th, and 6th grade students over 130 hours more than the required amount. Similarly, the Shaw School offered its 1st through 3rd grade students approximately 300 more instruction hours than the required minimum number during all three fiscal years audited.

Table 5

Statutorily Required Instruction Hours and the Range of Hours Provided by District Schools by Grade Fiscal Years 2005 through 2007

	Kindergarten		Grades 1-3		Grades 4-6	
Fiscal Year	Statutorily Required	Hour Range	Statutorily Required	Hour Range	Statutorily Required	Hour Range
2005	354	710-1,098	708	926-1,098	885	926-1,098
2006	356	664-1,105	712	966-1,105	890	973-1,105
2007	356	707-1,095	712	957-1,095	890	967-1,095

Source: A.R.S. §15-901(A)(2)(b)(i) and auditor analysis of District bell schedule schedules and calendars from Fiscal Years 2005 through 2007.

ADM FUNDING ADJUSTMENTS

The audit identified $752,274.66 of state aid that the District should not have received for the three fiscal years audited. Specifically, for Fiscal Years 2005 through 2007, the District was overpaid by $232,207.25, $255,042.53, and $265,024.88, respectively. Statutes allow repayment in 12 months, or 24 months for hardship situations with the approval of the State Superintendent of Public Instruction. Statutes and rules also provide for a formal appeals process through the Office of Administrative Hearings if the district disagrees with the audit results. The District has 30 days from the issuance of the audit to request an appeal. Appendix A (see page a-i) presents the rules that govern the appeals process.

Table 6 lists District ADM overstatements and funding adjustments for Fiscal Years 2005 through 2007.

Table 6

Phoenix Elementary School District
ADM Overstatement and Funding Adjustments
Required for Fiscal Years 2005 through 2007

Fiscal Year	ADM Overstatement	Funding Adjustment
2005	58.50	$232,207.25
2006	55.65	255,042.53
2007	62.59	265,024.88
District Total	176.74	$752,274.66

Source: Auditor analysis of SAIS and District student and financial data for Fiscal Years 2005 through 2007.

APPENDIX A

State Rules For Appealing Audits

The audit determination pursuant to A.R.S. §15-915 is an agency action to which you can file an appeal. The audit report and letter, along with this information, serves as notice of your appeal rights under §41-1092.04. Your right to a hearing and right to an informal settlement conference are described below in detail per Arizona Revised Statutes.

A.R.S. §41-1092.03. Notice of appealable agency action; hearing; informal settlement conference; applicability

A. An agency shall serve notice of an appealable agency action pursuant to section 41-1092.04. The notice shall identify the statute or rule that is alleged to have been violated or on which the action is based and shall include a description of the party's right to request a hearing on an appealable agency action and to request an informal settlement conference pursuant to section 41-1092.06.

B. A party may obtain a hearing on an appealable agency action by filing a notice of appeal with the agency within thirty days after receiving the notice prescribed in subsection A of this section. The notice may be filed by a party whose legal rights, duties or privileges were determined by the appealable agency action. A notice of appeal also may be filed by a party who will be adversely affected by the appealable agency action and who exercised any right to comment on the action provided by law or rule, provided that the grounds for appeal are limited to issues raised in that party's comments. The notice of appeal shall identify the party, the party's address, the agency and the action being appealed and shall contain a concise statement of the reasons for the appeal. The agency shall notify the office of the appeal and the office shall schedule a hearing pursuant to section 41-1092.05, except as provided in section 41-1092.01, subsection F.

C. If good cause is shown an agency head may accept an appeal that is not filed in a timely manner.

A.R.S. §41-1092.06. Appeals of agency actions; informal settlement conferences; applicability

A. If requested by the appellant of an appealable agency action, the agency shall hold an informal settlement conference within fifteen days after receiving the request. A request for an informal settlement conference shall be in writing and shall be filed with the agency no later than twenty days before the hearing. If an informal settlement conference is requested, the agency shall notify the office of the request and the outcome of the conference, except as provided in section 41-1092.01, subsection F. The request for an informal settlement conference does not toll the sixty day period in which the administrative hearing is to be held pursuant to section 41-1092.05.

B. If an informal settlement conference is held, a person with the authority to act on behalf of the agency must represent the agency at the conference. The agency representative shall notify the appellant in writing that statements, either written or oral, made by the appellant at the conference, including a written document, created or expressed solely for the purpose of settlement negotiations are inadmissible in any subsequent administrative hearing. The parties participating in the settlement conference shall waive their right to object to the participation of the agency representative in the final administrative decision.

APPENDIX B

Phoenix Elementary School District No. 1
Required and Offered Instruction Hours
Fiscal Years 2005 through 2007

Table 7 provides a complete list of District schools and their required and offered instruction hours for Fiscal Years 2005 through 2007.

Table 7

Phoenix Elementary School District No. 1
Instruction Hours Required and Offered
Fiscal Years 2005 through 2007

	Instruction Hours					
District School	**FY2005**		**FY2006**		**FY2007**	
	Required	**Offered**	**Required**	**Offered**	**Required**	**Offered**
Ace Day School						
Grades: 7-8	1,062	941	1,068	948	1,068	934
Ace Elementary School						
Grades: 5-6	885	1,050	890	1,053	890	1,004
Ace Night School						
Grades: 7-8	1,062	653	1,068	664	1,068	653
Mary McLeod Bethune School						
Grades: K	354	1,014	Closed	Closed	356	1,059
1-2	708	1,014	Closed	Closed	712	1,059
3	708	1,014	Closed	Closed	712	1,088
4-6	885	1,014	890	973	890	1,088
7-8					1,068	1,088
Capitol Elementary School						
Grades: K	354	973	356	977	356	967
1-3	708	973	712	977	712	967
4-6	885	973	890	977	890	967
Thomas A. Edison School						
Grades: K	354	1,066	356	1,070	356	1,060
1-3	708	1,066	712	1,070	712	1,060
4-6	885	1,066	890	1,070	890	1,060
Ralph Waldo Emerson School						
Grades: K	354	1,018	356	1,022	356	1,012
1-2	708	1,020	712	1,023	712	1,014
3	708	1,032	712	1,035	712	1,025
4,6	885	1,033	890	1,037	890	1,027
5	885	1,032	890	1,035	890	1,025

Table 7

Phoenix Elementary School District No. 1
Instruction Hours Required and Offered
Fiscal Years 2005 through 2007

	Instruction Hours					
District School	**FY2005**		**FY2006**		**FY2007**	
	Required	**Offered**	**Required**	**Offered**	**Required**	**Offered**
Faith North School						
Grades: K	354	720	356	1,071	356	1,065
1-3	708	1,069	712	1,071	712	1,065
4-6	885	1,069	890	1,071	890	1,065
7-8	1,062	1,069	1,068	1,071	1,068	1,065
Garfield School						
Grades: K	354	1,026	356	1,029	356	1,015
1-3	708	1,021	712	1,025	712	1,015
4-6	885	1,021	890	1,025	890	1,015
Marie Bartlett Heard School						
Grades: K	354	1,050	356	1,053	356	1,004
1-3	708	1,050	712	1,053	712	1,004
4-6	885	1,050	890	1,053	890	1,004
Silvestre S. Herrera School						
Grades: K	354	1,018	356	1,022	356	1,012
1-3	708	1,018	712	1,022	712	1,012
4-5	885	1,018	890	1,022	890	1,012
6	885	1,018	890	1,022	890	999
7-8	1,062	1,017	1,068	1,020	1,068	1,010
Kenilworth Elementary School						
Grades: K	354	1,045	356	1,049	356	1,038
1-2	708	1,045	712	1,049	712	1,038
3	708	1,059	712	1,062	712	1,038
4-6	885	1,059	890	1,062	890	1,052
7	1,062	1,046	1,068	1,049	1,068	1,018
8	1,062	1,046	1,068	1,049	1,068	1,045
Lowell School						
Grades: K	354	1,059	356	1,062	356	1,052
1-3	708	1,059	712	1,062	712	1,052
4-6	885	1,059	890	1,062	890	1,052
7-8	1,062	1,072	1,068	1,076	1,068	1,065
Magnet Traditional School						
Grades: K	354	1,082	356	1,089	356	1,079
1-2	708	1,089	712	1,096	712	1,085
3	708	1,098	712	1,105	712	1,095
4-5	885	1,098	890	1,105	890	1,095
6	885	1,097	890	1,104	890	1,093
7-8	1,062	1,097	1,068	1,104	1,068	1,093
Ann Ott School						
Grades: K	354	926	Closed	Closed	Closed	Closed
1-3	708	926	Closed	Closed	Closed	Closed
4-6	885	926	Closed	Closed	Closed	Closed

Table 7

Phoenix Elementary School District No. 1
Instruction Hours Required and Offered
Fiscal Years 2005 through 2007

	Instruction Hours					
District School	**FY2005**		**FY2006**		**FY2007**	
	Required	**Offered**	**Required**	**Offered**	**Required**	**Offered**
Phoenix Preparatory School						
Grades: 7-8	1,062	1,019	1,068	1,027	1,068	1,016
Augustus H. Shaw, Jr. School						
Grades: K	354	1,008	356	1,016	356	1,005
1-3	708	1,008	712	1,016	712	1,005
4-6	885	1,008	890	1,016	890	1,005
Whittier Elementary School						
Grades: K	354	710	356	711	356	707
1	708	1,032	712	1,035	712	1,025
2-3	708	1,018	712	1,022	712	1,012
4-6	885	1,032	890	1,035	890	1,025

Table Legend: School offered insufficient number of instruction hours

Source: Auditor analysis of District bell schedules and calendars from Fiscal Years 2005 through 2007 and comparison to the requirements in A.R.S. §15-901(A)(2))(b)(i).

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