



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



LEON COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2005

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Georgia M. Bowen; Sheila Costigan; Dee Crumpler; Maggie B. Lewis, Vice Chair; H. Fred Varn, Chairman; William J. Montford, III, Superintendent.

This examination was conducted by Douglas R. Sampson, CPA, and J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Leon County District School Board
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT LEON COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated October 17, 2005, that the Leon County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with those requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance: 24 of the 160 teachers in our sample did not meet the applicable provisions of Florida Statutes or State Board of Education Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; or

notification of parents regarding out-of-field teachers; and 20 of the 74 students in our sample of Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program had exceptions involving reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (For teachers, see SCHEDULE D, finding Nos. 9, 18, 19, 20, 21, 30, 31, 32, 36, 37, 38, 41, 45, 50, 51, 52, 53, and 62. For LEP students in ESOL, see SCHEDULE D, finding Nos. 5, 8, 10, 13, 14, 15, 35, 47, and 57.)

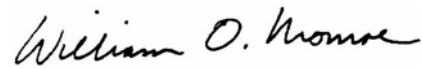
In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Language (ESOL) program, the Leon County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the aforementioned requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above, and identified by finding number, are indicative of such deficiencies in the District's internal controls related to teacher assignments and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL) program. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Leon County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA
February 3, 2006

SCHEDULE A

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	50	100.00%	13,035	100.00%	23,324.0400	100.00%
Sample Size ⁴	18	36.00%	405	3.11%	348.2294	1.49%
Net Audit Adjustments ⁵	-	-	(9)	(2.22%)	13.8999	-
2. English for Speakers of Other Languages (ESOL)						
Population ³	24	100.00%	204	100.00%	198.3200	100.00%
Sample Size ⁴	13	54.17%	74	36.27%	53.0943	26.77%
Net Audit Adjustments ⁵	-	-	(20)	(27.03%)	(11.1774)	-
3. Exceptional - Basic with ESE Services						
Population ³	52	100.00%	3,590	100.00%	7,149.3500	100.00%
Sample Size ⁴	20	38.46%	324	9.03%	287.9582	4.03%
Net Audit Adjustments ⁵	-	-	(9)	(2.78%)	3.0850	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	40	100.00%	344	100.00%	401.5100	100.00%
Sample Size ⁴	18	45.00%	202	58.72%	171.3999	42.69%
Net Audit Adjustments ⁵	-	-	(34)	(16.83%)	(6.5348)	-
5. Vocational On-the-Job Training (OJT)						
Population ³	6	100.00%	328	100.00%	90.6540	100.00%
Sample Size ⁴	4	66.67%	75	22.87%	17.0445	18.80%
Net Audit Adjustments ⁵	-	-	(4)	(5.33%)	(.3137)	-
6. Vocational 9-12 (Excl. OJT)						
Population ³	1	100.00%	0	0.00%	572.7860	100.00%
Sample Size ⁴	0	00.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments ⁵	-	-	0	(0.00%)	.0000	-

All Programs						
Population ³	54	100.00%	17,501	100.00%	31,736.6600	100.00%
Sample Size ⁴	20	37.04%	1,080	6.17%	877.7263	2.77%
Net Audit Adjustments ⁵	-	-	(76)	(7.04%)	(1.0410)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
<u>Teacher Certification</u>					
Population	54	100.00%	436	100.00%	-
Sample Size ⁴	20	37.04%	160	36.70%	-
Net Audit Adjustments ⁵	-	-	(24)	(15.00%)	-
Basic	-	-	-	-	38.3868
ESOL	-	-	-	-	(3.7621)
Basic with ESE Services	-	-	-	-	(16.0884)
Vocational 9-12	-	-	-	-	<u>(18.5363)</u>
					<u>.0000</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments ⁵			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	.8004	8.6500	9.4504
ESOL	-	-	(.8838)	(8.0750)	(8.9588)
Vocational 9-12	-	-	<u>.0834</u>	<u>.0000</u>	<u>.0834</u>
			<u>.0000</u>	<u>.5750</u>	<u>.5750</u>
Net Audit Adjustments					<u>(.4660)</u>

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job-training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2005

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	18.6334	1.012	18.8570
102 Basic 4-8	10.7117	1.000	10.7117
103 Basic 9-12	32.3920	1.132	36.6677
111 Grades K-3 with ESE Services	(.0334)	1.012	(.0338)
112 Grades 4-8 with ESE Services	(5.7926)	1.000	(5.7926)
113 Grades 9-12 with ESE Services	(7.1774)	1.132	(8.1248)
130 ESOL	(23.8983)	1.302	(31.1156)
254 ESE Support Level 4	(1.6128)	3.948	(6.3673)
255 ESE Support Level 5	(4.9220)	5.591	(27.5189)
300 Vocational 9-12	<u>(18.7666)</u>	1.187	<u>(22.2760)</u>
Total	<u>(.4660)</u>		<u>(34.9926)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0091</u>	
101 Basic K-3	.....	.....	1.1000	1.1000
102 Basic 4-8	.7170	.....	.....	.7170
103 Basic 9-12	.0834	.....	.....	.0834
111 Grades K-3 with ESE Services	.....	.....	(1.0000)	(1.0000)
112 Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113 Grades 9-12 with ESE Services	.....	.9220	.....	.9220
130 ESOL	(.8838)	.....	1.7000	.8162
254 ESE Support Level 4	.....	(.5000)	.0000	(.5000)
255 ESE Support Level 5	.....	(.4220)	.....	(.4220)
300 Vocational 9-12	<u>.0834</u>	<u>.....</u>	<u>.....</u>	<u>.0834</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>2.3000</u>	<u>2.3000</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0092</u>	<u>#0161</u>	<u>#0311</u>	<u>#0381</u>	
101	1.1000	.....	.....	(.4900)	.0234	.6334
102	.7170	1.5714	.....	.....	.....	2.2884
103	.0834	.....	7.5400	.....	.....	7.6234
111	(1.0000)	.....	.....	.4900	.4766	(.0334)
112	.5000	(1.8381)	.....	.....	.....	(1.3381)
113	.9220	.....	(2.1900)	.....	.....	(1.2680)
130	.8162	.2667	(2.7850)	.....	.....	(1.7021)
254	(.5000)	.....	.5000	.....	(.5000)	(.5000)
255	(.4220)	.....	(1.0000)	.....	.....	(1.4220)
300	<u>.0834</u>	<u>.....</u>	<u>(2.9500)</u>	<u>.....</u>	<u>.....</u>	<u>(2.8666)</u>
Total	<u>2.3000</u>	<u>.0000</u>	<u>(.8850)</u>	<u>.0000</u>	<u>.0000</u>	<u>1.4150</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0411</u>	<u>#0431</u>	<u>#0441</u>	<u>#0451</u>	
101	.6334	.....	1.0000	17.0000	.....	18.6334
102	2.2884	.5000	.....	2.0000	4.0100	8.7984
103	7.6234	.....	.....	.....	.....	7.6234
111	(.0334)	1.5000	(1.0000)	(.5000)	.....	(.0334)
112	(1.3381)	.....	.....	.....	(4.0100)	(5.3481)
113	(1.2680)	(.5000)	.....	.....	.....	(1.7680)
130	(1.7021)	.....	.....	(18.5000)	.....	(20.2021)
254	(.5000)	2.0000	.....	(1.0000)	.....	.5000
255	(1.4220)	(4.0000)	.....	1.0000	.....	(4.4220)
300	<u>(2.8666)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.8666)</u>
Total	<u>1.4150</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.9150</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

Program No.	Brought Forward	<u>Audit Adjustments¹</u>				Balance Forward
		<u>#0452</u>	<u>#0531</u>	<u>#1091</u>	<u>#1141</u>	
101	18.6334	.....	.....	.....	.....	18.6334
102	8.7984	.....	.1734	.....	.....	8.9718
103	7.6234	.....	.....	3.1422	21.2831	32.0487
111	(.0334)	.....	.....	.....	.....	(.0334)
112	(5.3481)	(.5000)	.....	.....	.....	(5.8481)
113	(1.7680)	1.0000	.....	(2.3036)	(4.2624)	(7.3340)
130	(20.2021)	.....	(.1734)	(.3386)	(1.4344)	(22.1485)
254	.5000	(1.0000)	.....	.....	.0015	(.4985)
255	(4.4220)	.....	.....	(.5000)	.....	(4.9220)
300	<u>(2.8666)</u>	<u>.....</u>	<u>.....</u>	<u>(.2390)</u>	<u>(15.6610)</u>	<u>(18.7666)</u>
Total	<u>.9150</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(.2390)</u>	<u>(.0732)</u>	<u>.1028</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>			<u>Total</u>
		<u>#1151</u>	<u>#1502</u>	<u>#1507</u>	
101	18.6334	.....	.....	.....	18.6334
102	8.9718	1.4162	.1828	.1409	10.7117
103	32.0487	.....	(.0001)	.3434	32.3920
111	(.0334)	.....	.....	.....	(.0334)
112	(5.8481)	(.1664)	.3628	(.1409)	(5.7926)
113	(7.3340)	.....	.....	.1566	(7.1774)
130	(22.1485)	(1.7498)	.....	.....	(23.8983)
254	(.4985)	.5000	(1.1143)	(.5000)	(1.6128)
255	(4.9220)	.....	.....	.....	(4.9220)
300	<u>(18.7666)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(18.7666)</u>
Total	<u>.1028</u>	<u>.0000</u>	<u>(.5688)</u>	<u>.0000</u>	<u>(.4660)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. In our opinion, except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Language (ESOL) program, the District complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. The instances of noncompliance disclosed by examination procedures require management's attention and action, as recommended on page 33.

Findings

**Net Audit
Adjustment
(Unweighted FTE)**

Ineligible ESOL Courses

1. [Ref. 149] Our examination procedures include an automated test to compare the course numbers reported in program No. 130 (English for Speakers of Other Languages (ESOL)) to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that three of the District's schools reported four courses incorrectly in program No. 130 (ESOL) in the October and February surveys. Section 1003.56, Florida Statutes, permits ESOL reporting only for courses in Primary Language Arts and the Basic subject areas of Reading, Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments:

102 Basic 4-8	.7170	
103 Basic 9-12	.0834	
130 ESOL	(.8838)	
300 Vocational 9-12	.0834	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Leon High School (#0021)

2. [Ref. 2101] The entire course schedule for one Exceptional student in the October and February surveys was reported incorrectly in program No. 255 (ESE Support Level 5). The student was provided both on-campus Basic education instruction and homebound Exceptional instruction under the Hospital and Homebound program. The on-campus portion of the student's schedule should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.4220	
255 ESE Support Level 5	<u>(.4220)</u>	.0000

3. [Ref. 2102] One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
		<u>.0000</u>

Lillian Ruediger Elementary School (#0091)

4. [Ref. 9101] Two Exceptional students in the October survey were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	
254 ESE Support Level 4	<u>.5000</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lillian Ruediger Elementary School (#0091) (Continued)

5. [Ref. 9102] Due to isolated data processing errors, the course schedules for four Limited English Proficient (LEP) students (three of whom were in our ESOL sample) were only partially reported in the October survey and were omitted from the February survey. We made the following audit adjustments:

101 Basic K-3	.6000	
130 ESOL	<u>1.7000</u>	2.3000

6. [Ref. 9103] The course schedule for one Basic student in the October survey was incorrectly reported in Exceptional education. The student had been dismissed from the Developmentally Delayed Exceptional education program on October 7, 2004, just prior to the beginning of the October survey. We made the following audit adjustments:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	<u>.0000</u>
		<u>2.3000</u>

Augusta Raa Middle School (#0092)

7. [Ref. 9201] One student was reported incorrectly in program No. 112 (Grades 4-8 with ESE Services) in the October and February surveys for instruction in a Speech Therapy program. However, the student had been dismissed from that program on February 3, 2005, prior to the February survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Findings **Net Audit Adjustment
(Unweighted FTE)**

Augusta Raa Middle School (#0092) (Continued)

8. [Ref. 9202] A portion of the course schedule for one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey was incorrectly reported in Basic education when it should have been reported in ESOL. We made the following audit adjustments:

102 Basic 4-8	(.3584)	
130 ESOL	<u>.3584</u>	.0000

9. [Ref. 9278] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Elementary Education, but taught a course that required certification in Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	1.4298	
112 Grades 4-8 with ESE Services	(1.3381)	
130 ESOL	<u>(.0917)</u>	<u>.0000</u>
		<u>.0000</u>

Amos P. Godby High School (#0161)

10. [Ref. 16101] One Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey was absent during the entire survey period and should not have been reported with that survey's results. We also noted that the student was beyond the maximum six-year period allowed for State funding of ESOL under the Florida Education Finance Program (FEFP). We made the following audit adjustments:

103 Basic 9-12	(.1150)	
130 ESOL	<u>(.3850)</u>	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Amos P. Godby High School (#0161)</u> (Continued)		
11. [Ref. 16102] <u>One Basic student in the February survey had withdrawn from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
103 Basic 9-12	(.5000)	(.5000)
12. [Ref. 16103] <u>The course schedule and FTE for one Basic student in the October survey were underreported due to an isolated data processing error. We made the following audit adjustment:</u>		
103 Basic 9-12	.1150	.1150
13. [Ref. 16104] <u>The file for one Limited English Proficient (LEP) student in the October and February surveys was missing and could not be located. We made the following audit adjustments:</u>		
103 Basic 9-12	.4700	
130 ESOL	(.4700)	.0000
14. [Ref. 16105] <u>The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain adequate documentation to justify the student's reporting in the English for Speaker's of Other Languages (ESOL) program. The student transferred into the District from another Florida school district on August 27, 2001; however, the student's file contained no evidence that the District had assessed the student's English proficiency. We made the following audit adjustments:</u>		
103 Basic 9-12	.6200	
130 ESOL	(.6200)	.0000
15. [Ref. 16106] <u>The file for one Limited English Proficient (LEP) student in the October survey did not contain an LEP Student Plan. We made the following audit adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Amos P. Godby High School (#0161) (Continued)</u>	
103 Basic 9-12	.2350
130 ESOL	(.2350)
	.0000
<p>16. [Ref. 16107] <u>The Matrix of Services form for one Exceptional student in the October survey was missing and could not be located. We made the following audit adjustments:</u></p>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
<p>17. [Ref. 16108] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u></p>	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
	.0000
<p>18. [Ref. 16173] <u>The parents of certain Gifted students who were taught by an out-of-field teacher during the school term covered by October survey were not notified of the teacher's out-of-field status. We noted that the teacher was awarded the necessary Gifted endorsement on November 16, 2004, after the October survey had ended. We made the following audit adjustments for the October survey:</u></p>	
103 Basic 9-12	.6850
113 Grades 9-12 with ESE Services	(.3000)
130 ESOL	(.3850)
	.0000
<p>19. [Ref. 16174/75] <u>Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teachers held certification in Math, but taught courses that required certification in Physical Education. We noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status.</u></p>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Amos P. Godby High School (#0161) (Continued)

We also noted that one of the teachers taught Math to a class that included Limited English Proficient (LEP) students during the school term covered by the October survey, but had not earned the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 16174</u>		
103 Basic 9-12	.2500	
113 Grades 9-12 with ESE Services	(.1000)	
130 ESOL	(.1500)	.0000

<u>Ref. 16175</u>		
103 Basic 9-12	.1700	
113 Grades 9-12 with ESE Services	(.1700)	.0000

20. [Ref. 16180] One teacher taught Science to a class that included five Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teacher had not earned the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

103 Basic 9-12	.5400	
130 ESOL	(.5400)	.0000

21. [Ref. 16183] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. The teacher held certification in Health, but taught a course that required certification in Family and Consumer Sciences. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Amos P. Godby High School (#0161)</u> (Continued)	
103 Basic 9-12	5.0700
113 Grades 9-12 with ESE Services	(2.1200)
300 Vocational 9-12	(2.9500)
	<u>.0000</u>
	<u>(.8850)</u>
 <u>Pineview Elementary School (#0311)</u>	
22. [Ref. 31101] <u>One Exceptional student in the February survey was reported incorrectly in both Basic and Exceptional programs. Since the student was appropriately classified as an Exceptional student, the student's course schedule should have been reported entirely in Exceptional education. We made the following audit adjustments:</u>	
101 Basic K-3	(.4900)
111 Grades K-3 with ESE Services	<u>.4900</u>
	<u>.0000</u>
	<u>.0000</u>
 <u>Gilchrist Elementary School (#0381)</u>	
23. [Ref. 38101] <u>One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(5.0000)
	<u>.0000</u>
 24. [Ref. 38102] <u>The reported course schedule for one Basic student in the October survey incorrectly included a Speech Therapy course under program No. 111 (Grades K-3 with ESE Services) that the student did not take. We determined that the student was not an Exceptional education student and was taking only Basic education courses. We made the following audit adjustments:</u>	
101 Basic K-3	.0234
111 Grades K-3 with ESE Services	(0.0234)
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Gretchen Everhart School for Exceptional Students (#0411)</u>	
25. [Ref. 41101] <u>Nine Exceptional students in the October and February surveys were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.0000
254 ESE Support Level 4	(1.0000)
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
113 Grades 9-12 with ESE Services	(1.0000)
254 ESE Support Level 4	1.0000
254 ESE Support Level 4	4.0000
255 ESE Support Level 5	(4.0000)
	.0000
26. [Ref. 41102] <u>The file for one Exceptional student in the October survey did not contain an <i>Individual Educational Plan</i> (IEP) that was valid for that survey. We made the following audit adjustments:</u>	
102 Basic 4-8	.5000
254 ESE Support Level 4	(.5000)
	.0000
27. [Ref. 41103] <u>The file for one Exceptional student in the October survey did not contain a <i>Matrix of Services</i> form. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
28. [Ref. 41104] <u>One Exceptional student in the October survey did not enroll in school until after that survey period ended; consequently, the student should not have been reported with that survey's results. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000)
	(.5000)
	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Sealey Elementary School (#0431)

29. [Ref. 43101] The file for one student reported in program No. 111 (Grades K-3 with ESE Services) during the October and February surveys did not contain an Individual Educational Plan (IEP) that was valid for those surveys. We made the following audit adjustments:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
		.0000

Apalachee Elementary School (#0441)

30. [Ref. 44171] One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made no audit adjustments here because the FTE for the student involved is adjusted in finding No. 35 (Ref. 44103).

.0000

31. [Ref. 44172] The parents of one Limited English Proficient (LEP) student taught by an out-of-field teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status until January 10, 2005, after the October survey had ended. We made no audit adjustments here because the FTE for the student involved is adjusted in finding No. 35 (Ref. 44103).

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Apalachee Elementary School (#0441) (Continued)

32. [Ref. 44173/75] Two teachers taught Primary Language Arts to classes that included Limited English Proficient (LEP) students during the school terms covered by the October and February surveys. The first teacher had three LEP students and the second teacher had one; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the students taught by these teachers were not notified of the teachers' out-of-field status until January 10, 2005, after the October survey had ended. We made no audit adjustments here because the FTE for the students involved is adjusted in finding No. 35 (Ref. 44103).

.0000

33. [Ref. 44101] The *Matrix of Services* form for one Exceptional student in program No. 254 (ESE Support Level 4) in the October and February surveys was not properly scored. An additional point should have been added because the student's *Matrix* form had four domains equal to five points with a total score of 21. We made the following audit adjustments:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

34. [Ref. 44102] The file for one Exceptional student in the October survey did not contain an *Individual Educational Plan* (IEP) that was valid for that survey. We made the following audit adjustments:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Apalachee Elementary School (#0441) (Continued)

35. [Ref. 44103] The files for 16 students reported in the English for Speakers of Other Languages (ESOL) program during the October and February surveys did not contain evidence that the students' parents had been notified of their children's placement in ESOL. (Eight of the 16 students were in our ESOL sample.) We made the following audit adjustments:

101 Basic K-3	14.5000	
102 Basic 4-8	2.0000	
130 ESOL	<u>(16.5000)</u>	.0000

36. [Ref. 44174] One teacher taught Primary Language Arts out-of-field to five Limited English Proficient (LEP) students, but had earned only 199 of the 300 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the five LEP students taught by this teacher were not notified of the teacher's out-of-field status until January 10, 2005, after the October survey had ended. We made the following audit adjustments:

101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Fairview Middle School (#0451)

37. [Ref. 45171] One teacher was not properly certified and was not approved by the School Board to teach Exceptional students out-of-field during the school term covered by the October survey. We noted that the School Board approved the teacher's out-of-field status on January 11, 2005, and that the teacher was subsequently granted certification in Exceptional Student Education on April 28, 2005. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Fairview Middle School (#0451)</u> (Continued)		
102 Basic 4-8	3.6000	
112 Grades 4-8 with ESE Services	<u>(3.6000)</u>	.0000
<p>38. [Ref. 45172] <u>One teacher was not properly certified and was not approved by the School Board to teach Exceptional students out-of-field during the school term covered by the October survey. The teacher was certified in Elementary Education, but taught a course that required certification in Exceptional Student Education. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>		
102 Basic 4-8	.4100	
112 Grades 4-8 with ESE Services	<u>(.4100)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Pace Center (#0452)</u>		
<p>39. [Ref. 45201] <u>Three Exceptional students in the October survey were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u></p>		
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
<p>40. [Ref. 45202] <u>One Exceptional student in the February survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:</u></p>		
254 ESE Support Level 4	<u>(.5000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Deerlake Middle School (#0531)

41. [Ref. 53177] One teacher, who taught Math to a class that included one Limited English Proficient (LEP) student during the school term covered by the February survey, had not earned the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

102 Basic 4-8	.1734	
130 ESOL	(.1734)	.0000
		.0000

Lincoln High School (#1091)

42. [Ref. 109101] The file for one Exceptional student reported in the February survey did not contain an Individual Educational Plan (IEP) that was valid for that survey. We made the following audit adjustments:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

43. [Ref. 109102] The files for three students in the school's on-the-job training program either did not contain timecards to indicate that the students were employed or did not contain documentation that the students were engaged in an active job search during the October or February surveys. We made the following audit adjustment:

300 Vocational 9-12	(.2390)	(.2390)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lincoln High School (#1091) (Continued)

44. [Ref. 109103] The file for one Exceptional student in the October survey did not contain a Matrix of Services form that was valid for that survey. The student was reported in program No. 255 (ESE Support Level 5) under the Hospital and Homebound program; however, the student had been dismissed from that program prior to the October survey and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

45. [Ref. 109176] The parents of students in certain History and Sociology courses taught by an out-of-field teacher during the school terms covered by the October and February surveys were not notified of the teacher’s out-of-field status. We noted that the teacher was awarded the necessary coverage in Social Science on June 1, 2005, after both the October and February surveys had ended. We made the following audit adjustments:

103 Basic 9-12	2.6422	
113 Grades 9-12 with ESE Services	(2.3036)	
130 ESOL	<u>(.3386)</u>	.0000
		<u>(.2390)</u>

Lawton Chiles High School (#1141)

46. [Ref. 114101] The timecard for one Vocational on-the-job-training (OJT) student in the February survey was missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	<u>(.0747)</u>	(.0747)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lawton Chiles High School (#1141) (Continued)

47. [Ref. 114102] Two Limited English Proficient (LEP) students in the English for Speakers of Other Languages (ESOL) program in the October and February surveys were beyond the maximum six-year period allowed for State funding of ESOL under the Florida Education Finance Program (FEFP). We also noted that the files for these students did not contain documentation that the students' English proficiency had been reassessed prior to their fifth and sixth years of placement, respectively, in ESOL. We made the following audit adjustments:

103 Basic 9-12	1.3510	
130 ESOL	<u>(1.3510)</u>	.0000

48. [Ref. 114103] Two students in our Basic sample in the October survey were reported incorrectly in Basic education. The students had been appropriately placed in Exceptional education and should have been reported in program No. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

103 Basic 9-12	(1.0000)	
113 Grades 9-12 with ESE Services	<u>1.0000</u>	.0000

49. [Ref. 114104] The course schedule for one Exceptional student in the October survey was underreported by .0015 FTE due to an isolated data processing error. We made the following audit adjustment:

254 ESE Support Level 4	<u>.0015</u>	.0015
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50. [Ref. 114172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher was certified in Social Science, but taught a course that required certification in English. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lawton Chiles High School (#1141)</u> (Continued)		
103 Basic 9-12	1.2340	
113 Grades 9-12 with ESE Services	<u>(1.2340)</u>	.0000
<p>51. [Ref. 114175] <u>One teacher taught Primary Language Arts to a class that included one Limited English Proficient (LEP) student during the school term covered by the October survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until October 26, 2004, after the October survey had ended. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000
<p>52. [Ref. 114176] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher was certified in Math, but taught courses that required certification in Industrial Arts. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u></p>		
103 Basic 9-12	19.6147	
113 Grades 9-12 with ESE Services	<u>(4.0284)</u>	
300 Vocational 9-12	<u>(15.5863)</u>	.0000
		<u>(.0732)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Swift Creek Middle School (#1151)

53. [Ref. 115176/77] Two teachers taught Primary Language Arts to two classes that included one Limited English Proficient (LEP) student each during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the two students taught by these teachers were not notified of the teachers' out-of-field status. We made no audit adjustments here because the FTE for the two students involved is adjusted in finding No. 57 (Ref. 115104).

.0000

54. [Ref. 115101] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>1.0000</u>	.0000

55. [Ref. 115102] The course schedules for three Exceptional students in the October and February surveys were incorrectly reported. Each of the schedules listed a course under Basic education that should have been reported under program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:

102 Basic 4-8	(.3336)	
112 Grades 4-8 with ESE Services	<u>.3336</u>	.0000

56. [Ref. 115103] The file for one Exceptional student in the February survey did not contain a Matrix of Services form that was valid for that survey. (The only Matrix form in the student's file expired prior to the February survey.) We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Swift Creek Middle School (#1151) (Continued)

57. [Ref. 115104] The Limited English Proficient (LEP) Student Plans for two LEP students in the October and February surveys were not reviewed and updated for the 2004-05 school year. We made the following audit adjustments:

102 Basic 4-8	1.7498	
130 ESOL	(1.7498)	.0000
		<u>.0000</u>

Leon County Juvenile Detention Center (#1502)

58. [Ref. 150201] Three Exceptional students in the June and July surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5281	
254 ESE Support Level 4	(.5281)	.0000

59. [Ref. 150202] The files for three Exceptional students in the June and July surveys did not contain valid Individual Educational Plans (IEPs) and Matrix of Services forms. The IEPs and Matrix forms in the students' files were prepared by the Pace Center and did not reflect the services offered at the Juvenile Detention Center. We also noted that one of three students, who was only enrolled at the Juvenile Detention Center, was reported incorrectly for .0534 FTE at the Pace Center. We made the following audit adjustments:

102 Basic 4-8	.3550	
254 ESE Support Level 4	(.4084)	
103 Basic 9-12	.1778	
254 ESE Support Level 4	(.1778)	(.0534)

60. [Ref. 150203] The course schedules for three students in the June and July surveys were incorrectly reported due to isolated data processing errors. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Leon County Juvenile Detention Center (#1502)</u> (Continued)	
102 Basic 4-8	(.1722)
103 Basic 9-12	(.1779)
112 Grades 4-8 with ESE Services	(.1653)
	(.5154)
	(.5688)
<u>Tallahassee Marine Institute (#1507)</u>	
61. [Ref. 150701] <u>One Exceptional student in the July survey was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	.0000
62. [Ref. 150771/72/73/74] <u>Four teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school term covered by the June survey. The teachers held certification in various Basic education subject areas, but taught courses that required certification in Exceptional Student Education. We also noted that the parents of the Exceptional students taught by these teachers were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 150771</u>	
102 Basic 4-8	.0296
103 Basic 9-12	.0888
112 Grades 4-8 with ESE Services	(.0296)
113 Grades 9-12 with ESE Services	(.0888)
	.0000
<u>Ref. 150772</u>	
102 Basic 4-8	.0296
103 Basic 9-12	.0888
112 Grades 4-8 with ESE Services	(.0296)
113 Grades 9-12 with ESE Services	(.0888)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Tallahassee Marine Institute (#1507)</u> (Continued)		
<u>Ref. 150773</u>		
102 Basic 4-8	.0521	
103 Basic 9-12	.0770	
112 Grades 4-8 with ESE Services	(.0521)	
113 Grades 9-12 with ESE Services	<u>(.0770)</u>	.0000
 <u>Ref. 150774</u>		
102 Basic 4-8	.0296	
103 Basic 9-12	.0888	
112 Grades 4-8 with ESE Services	(.0296)	
113 Grades 9-12 with ESE Services	<u>(.0888)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(.4660)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Leon County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported in the English for Speakers of Other Language (ESOL) program; (2) Exceptional students are reported in accordance with their *Individual Educational Plans* (IEPs) and *Matrix of Services* forms; (3) only those students who were enrolled in school during survey week and attended school at least one day during the 11-day survey period are reported for funding; (4) students in on-the-job-training (OJT) programs are reported in accordance with their supporting timecards; (5) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and Exceptional education programs; and (6) teachers are either properly certified or approved by the School Board to teach out-of-field.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S.Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S.Definitions
- Section 1011.62, F.S.Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C.Pupil Attendance Records

Exceptional Education

- Section 1003.57(5), F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

Vocational (7-12) Placement

- Section 1011.62(1)(k), F.S.Funds for Operation of Schools; Instructions in Exploratory Education
- Rule 6A-6.065, F.A.C.Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms in Vocational Education Program
- FTE General Instructions 2004-2005

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

Teacher Certification

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S.Education For Speakers of Other Languages

Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S.Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C.Noncertificated Instructional Personnel

Rule 6A-1.0503, F.A.C.Qualified Instructional Personnel

Rule 6A-4.001, F.A.C.Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations concerning full-time equivalent (FTE) students.

A copy of management's response may be found beginning on page 56 of this report.

The accompanying notes are an integral part of this schedule.

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Leon County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Leon County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Leon County. For the fiscal year ended June 30, 2005, the District reported 54 education cost centers (52 schools and 2 District-wide programs), reported 31,736.66 unweighted full-time equivalent (FTE) students, and received approximately \$95.6 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2004-2005 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (FEFP) funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, F.S.K-20 General Provisions
- Chapter 1001, F.S.K-20 Governance
- Chapter 1002, F.S.Student and Parental Rights and Educational Choices
- Chapter 1003, F.S.Public K-12 Education
- Chapter 1006, F.S.Support for Learning
- Chapter 1007, F.S.Articulation and Access
- Chapter 1010, F.S.Financial Matters
- Chapter 1011, F.S.Planning and Budgeting
- Chapter 1012, F.S.Personnel
- Chapter 6A-1, F.A.C.Finance and Administration
- Chapter 6A-4, F.A.C.Certification
- Chapter 6A-6, F.A.C.Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP. The following schools were in our sample:

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
Ineligible ESOL Courses	1
1. Leon High School	2 and 3
2. Lillian Ruediger Elementary School	4 through 6
3. Augusta Raa Middle School	7 through 9
4. Amos P. Godby High School	10 through 21
5. Pineview Elementary School	22
6. Gilchrist Elementary School	23 and 24
7. Gretchen Everhart School for Exceptional Students	25 through 28
8. Sealey Elementary School	29
9. Apalachee Elementary School	30 through 36
10. Fairview Middle School	37 and 38
11. Pace Center	39 and 40
12. Deerlake Middle School	41
13. Lincoln High School	42 through 45
14. Hawks Rise Elementary School	NA
15. Lawton Chiles High School	46 through 52
16. Swift Creek Middle School	53 through 57
17. Roberts Elementary School	NA
18. Leon County Juvenile Detention Center	58 through 60
19. Pace Center for Girls	NA
20. Tallahassee Marine Institute	61 and 62



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT LEON COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 17, 2005, that the Leon County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

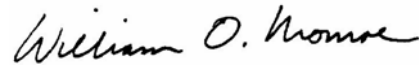
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with those requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, the Leon County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Leon County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
February 3, 2006

SCHEDULE A

Leon County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	393	100.00%	22,876	100.00%
Sample ²	65	16.54%	831	3.63%
<u>General Tests</u>				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	0	NA
<u>Detailed Tests</u>				
Sample Students w/ Exceptions	-	-	95	(11.43%)
Non-sample Students w/ Exceptions	-	-	96	NA
Net Audit Adjustments				
Sample Students	-	-	(47)	(5.65%)
Non-sample Students	-	-	(96)	NA
<u>General and Detailed Tests</u>				
Total Net Audit Adjustments	-	-	(143)	NA

NA - *Not Applicable*

¹ *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 22,876 students in the following ridership categories: 793 in IDEA (K-12), Weighted; 204 in IDEA (K-12), Unweighted; 172 in IDEA (PK), Weighted; 424 in IDEA (PK), Unweighted; 14 in Teenage Parents and Infants; 1,264 in Hazardous Walking; 19,128 in Two Miles or More; 77 in Center to Center (Exceptional), Weighted; 751 in Center to Center Exceptional Unweighted; and 49 in Center to Center (Vocational). The District also reported operating a total of 393 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

² *See NOTE B.*

³ *Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.*

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Leon County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2005. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 51.

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2005, to the supporting records. Our general tests disclosed no instances of noncompliance. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in the findings presented below.

Detailed Tests

1. [Ref. 52] One hundred and sixteen prekindergarten students (59 in the October survey and 57 in the February survey) were reported incorrectly in IDEA (PK), Unweighted. The students were not enrolled in IDEA or Teenage Parent and Infants-related programs and, thus, were not eligible for State transportation funding. We also noted that, according to the supporting bus driver's report, two of the students in the February survey were not transported during that survey period. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

IDEA (PK), Unweighted (*Sample Students*) (5)

IDEA (PK), Unweighted (*Non-sample Students*) (54)

February 2005 Survey

90 Days-in-Term

IDEA (PK), Unweighted (*Sample Students*) (15)

IDEA (PK), Unweighted (*Non-sample Students*) (42) (116)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Leon County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

Management's Response – See page 52.

Auditor's Resolution – See page 52. Our finding stands as originally presented.

2. [Ref. 53] Seven Exceptional students were reported incorrectly in the July, February, and June surveys (two in the July survey, four in the February survey, and one in the June survey). According to the students' Individual Educational Plans (IEPs), they did not meet one or more of the five eligibility criteria required for IDEA weighted ridership classification. However, the students were eligible to be reported in other ridership categories, as follows: five in Two Miles or More; one in Center to Center (Exceptional), Unweighted; and one in IDEA (PK), Unweighted. We made the following audit adjustments:

July 2004 Survey

8 Days-in-Term

IDEA (K-12), Weighted	(2)	
Two Miles or More	2	

February 2005 Survey

18 Days-in-Term

Center to Center (Exceptional), Weighted	(1)	
Center to Center (Exceptional), Unweighted	1	

90 Days-in-Term

IDEA (K-12), Weighted	(3)	
Two Miles or More	3	

June 2005 Survey

12 Days-in-Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Leon County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

3. [Ref. 54] The reporting of 15 students in IDEA ridership categories in the July, October, and February surveys was not adequately supported. None of the students' files contained an Individual Educationalal Plan (IEP) that was valid for the survey concerned. However, 8 of the 15 students were eligible to be reported in other ridership categories: 7 in Two Miles or More and 1 in IDEA (PK), Unweighted. We made the following audit adjustments:

July 2004 Survey

8 Days-in-Term

IDEA (K-12), Unweighted	(1)	
Two Miles or More		1

October 2004 Survey

90 Days-in-Term

IDEA (K-12), Unweighted	(2)	
Two Miles or More		1

February 2005 Survey

18 Days-in-Term

Center to Center (Exceptional), Weighted	(1)	
--	-----	--

36 Days-in-Term

Center to Center (Exceptional), Weighted	(1)	
Center to Center (Exceptional), Unweighted		(1)

90 Days-in-Term

IDEA (K-12), Weighted	(5)	
IDEA (K-12), Unweighted	(3)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted		1
Two Miles or More		<u>5</u>

(7)

Management's Response – See page 52. Management submitted IEPs for 6 of the 15 students.

Auditor's Resolution – See page 52. We reviewed the IEPs for the six students in question and concluded that they supported the students' reported ridership; consequently, we have resolved our finding and its accompanying audit adjustments in the favor of the District with regard to these six students. After our resolution is taken into account, there are nine remaining students without valid IEPs, four of whom were eligible for Two Miles or More, and a net adjustment of a negative five students, as shown on the following page.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Leon County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Students Transported Net Audit Adjustment
<u>Detailed Tests</u> (Continued)	
<u>February 2005 Survey</u>	
<u>18 Days-in-Term</u>	
Center to Center (Exceptional), Weighted	1
<u>36 Days-in-Term</u>	
Center to Center (Exceptional), Weighted	1
<u>90 Days-in-Term</u>	
IDEA (K-12), Weighted	3
IDEA (PK), Weighted	1
IDEA (PK), Unweighted	(1)
Two Miles or More	(3)
	2
	(5)
4. [Ref. 55] <u>Twenty-one students were reported incorrectly in the October, February, or June surveys in either the IDEA (K-12), Unweighted ridership category or the Hazardous Walking ridership category. All of the students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We made the following audit adjustments:</u>	
<u>October 2004 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	(2)
Hazardous Walking	(5)
Two Miles or More	7
<u>February 2005 Survey</u>	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted	(6)
Hazardous Walking	(7)
Two Miles or More	13
<u>June 2005 Survey</u>	
<u>12 Days-in-Term</u>	
IDEA (K-12), Unweighted	(1)
Two Miles or More	1
	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Leon County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

5. [Ref. 56] Sixteen students (fifteen in the October survey and one in the February survey) were reported incorrectly in the Two Miles or More ridership category. All of the students lived less than two miles from school; however, one of them was eligible to be reported in the Hazardous Walking ridership category. We made the following audit adjustments:

October 2004 Survey

90 Days-in-Term

Hazardous Walking

1

Two Miles or More

(15)

February 2005 Survey

90 Days-in-Term

Two Miles or More

(1)

(15)

Management's Response – See page 52.

Auditor's Resolution – See page 53. Our finding stands as originally presented.

6. [Ref. 57] Five students in the February survey did not ride a bus during that survey period and should not have been reported for State transportation funding. We made the following audit adjustments:

February 2005 Survey

72 Days-in-Term

Teen Parent

(3)

90 Days-in-Term

IDEA (K-12), Unweighted

(1)

Two Miles or More

(1)

(5)

Management's Response – See page 53.

Auditor's Resolution – See page 53. Our finding stands as originally presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Leon County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

7. [Ref. 58] The District did not have the home address on file for one student who was reported in the Two Miles or More ridership category in the June survey; consequently, we could not determine whether this student was eligible for that category. We made the following audit adjustment:

<u>June 2005 Survey</u>		
<u>12 Days-in-Term</u>		
Two Miles or More	(1)	(1)

Management's Response – See page 53. The student's home address was provided with management's response.

Auditor's Resolution – See page 53. Our review of that address indicated that the student lived less than two miles from school and was not eligible for State transportation funding. Consequently, our finding's audit adjustment stands as originally presented.

8. [Ref. 59] One student was reported incorrectly in the Center to Center (Exceptional), Unweighted ridership category in the June survey. The student's Individual Educational Plan (IEP) did not authorize transportation services; consequently, the student should not have been reported for State transportation funding. We made the following audit adjustment:

<u>June 2005 Survey</u>		
<u>3 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	(1)	(1)

9. [Ref. 60] Fifteen students in the October, February, and June surveys (one in the October survey, thirteen in the February survey, and one in the June survey) were reported incorrectly in the Center to Center (Vocational) ridership category. All of the students were Exceptional students who were transported to Community Based Instruction; therefore, the students should have been reported in the Center to Center (Exceptional), Unweighted ridership category. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Leon County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	Students Transported	Net Audit Adjustment
<u>Detailed Tests</u> (Continued)		
<u>October 2004 Survey</u>		
<u>18 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	1	
Center to Center (Vocational)	(1)	
<u>February 2005 Survey</u>		
<u>18 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	13	
Center to Center (Vocational)	(13)	
<u>June 2005 Survey</u>		
<u>3 Days-in-Term</u>		
Center to Center (Exceptional), Unweighted	1	
Center to Center (Vocational)	(1)	<u>0</u>
Net Audit Adjustments from Detailed Tests		<u>(143)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Leon County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who ride a bus during the survey period are reported with each survey's results; (2) only Exceptional students who are properly classified and documented as disabled are reported in IDEA-related ridership categories; (3) only PK IDEA students are claimed for ridership; and (4) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to those students being reported.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Leon County District School Board
STUDENTS TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations concerning student transportation, except with regard to finding Nos. 1, 3, 5, 6, and 7, as discussed below.

A copy of management's response may be found beginning on page 56 of this report.

Finding No. 1

(One hundred and sixteen prekindergarten students, 59 in the October survey and 57 in the February survey, were reported incorrectly in IDEA (PK), Unweighted. The students were not enrolled in IDEA or Teenage Parent and Infants-related programs and, thus, were not eligible for State transportation funding. We also noted that, according to the supporting bus driver's report, two of the students reported in the February survey were not transported during that survey period.)

Management's Response – Management contends that two students were eligible IDEA (PK) students.

Auditor's Resolution – Neither of the two students referred to in management's response were cited in finding No. 1; consequently, that finding stands as originally presented.

Finding No. 3

(The reporting of 15 students in IDEA ridership categories in the July, October, and February surveys was not adequately supported. None of the students' files contained an Individual Educationalal Plan (IEP) that was valid for the survey concerned. However, 8 of the 15 students were eligible to be reported in other ridership categories: 7 in Two Miles or More and 1 in IDEA (PK), Unweighted.)

Management's Response – Management submitted IEPs for 6 of the 15 students.

Auditor's Resolution – We reviewed the IEPs for the six students in question and concluded that they supported the students' reported ridership; consequently, we have resolved our finding and its accompanying audit adjustments in the favor of the District with regard to these six students. After our resolution is taken into account, there are nine remaining students without valid IEPs, four of whom were eligible for Two Miles or More, and a net adjustment of a negative five students.

Finding No. 5

(Sixteen students, fifteen in the October survey and one in the February survey, were reported incorrectly in the Two Miles or More ridership category. All of the students lived less than two miles from school; however, one of them was eligible to be reported in the Hazardous Walking ridership category.)

Management's Response – Management submitted additional documentation to support the ridership of seven of the 16 cited students: 1 who management contends should be reclassified to Hazardous Walking from Two Miles or More, and 6 who management contends lived more than two miles from school and, thus, were eligible for Two Miles or More.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Finding No. 5 (Continued)

Auditor's Resolution – We reviewed both the work papers supporting our finding and the additional documentation submitted by management. We concluded the following: (1) the student reclassified to Hazardous Walking in our finding is the same student mentioned in management's response as needing to be reclassified; and (2) the six students who management contends live *more* than two miles from school still appear to us to live *less* than two miles from school. Our finding stands as originally presented.

Finding No. 6

(Five students in the February survey did not ride a bus during that survey period and should not have been reported for State transportation funding.)

Management's Response – Management submitted additional documentation to support the ridership of two of the five cited students.

Auditor's Resolution – We reviewed the additional documentation and concluded the following: (1) one of the two students contested by management was cleared from our finding prior to the issuance of our draft report and is not one of the five students cited in that finding; and (2) the ridership of the other student is still not adequately supported. Consequently, our finding stands as originally presented.

Finding No. 7

(The District did not have the home address on file for one student who was reported in the Two Miles or More ridership category in the June survey; consequently, we could not determine whether this student was eligible for that category.)

Management's Response – Management provided the student's home address.

Auditor's Resolution – After a review of the student's ridership classification based on the home address provided by management, we concluded that the student lived less than two miles from school and was not eligible for State transportation funding. Consequently, our finding's audit adjustment stands as originally presented.

The accompanying notes are an integral part of this schedule.

Leon County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Leon County

For the fiscal year ended June 30, 2005, the District received approximately \$4.3 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2004	49	452
October 2004	153	10,935
February 2005	155	11,219
June 2005	<u>36</u>	<u>270</u>
Total	<u>393</u>	<u>22,876</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

Leon County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE

SUPERINTENDENT
William J. Montford, III

ASSISTANT SUPERINTENDENT
SCHOOL MANAGEMENT
AND CURRICULUM SERVICES
Iris C. Wilson



BOARD CHAIRMAN
H. Fred Varn

BOARD VICE-CHAIR
Maggie B. Lewis

BOARD MEMBERS
Georgia "Joy" Bowen
Shelia Costigan
Dee Crumpler

March 3, 2006

Mr. William O. Monroe, CPA
Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

ATTN: Joe Williams, Section 321

Dear Mr. Monroe:

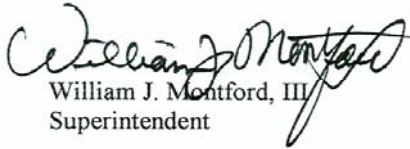
Attached is the official response to the preliminary and tentative audit findings of the FEFP audit for FY 2004-2005.

The results of this audit will be used to identify areas for improvement in record keeping and procedure as is the intent of any audit process. In most instances, changes have already been made to correct issues cited in the audit.

We believe that items in dispute are supported by legitimate documentation. Further, although administrative procedures were not strictly followed in all cases, services were provided to the students. Any confusion to directives was unintentional as there was effort to meet all program requirements.

The recommendations are acknowledged in areas where improvements are needed. Appropriate corrective measures will be taken to ensure accuracy of FTE reporting for the future.

Sincerely,


William J. Montford, III
Superintendent

Cc: Assistant Superintendent for Business Services
Assistant Superintendent for School Management Services
Internal Auditing

Mr. William Monroe
March 3, 2006
Page 2 of 10

Reporting of Ineligible Courses in ESOL

Finding 1 (Ref. 149)

The district concurs with the adjustment. Procedural changes have been instituted to check to insure that we request ESOL weighted funding for courses specifically designated as appropriate by the Florida Department of Education.

Leon High School (#0021)

Finding 2 (Ref. 2101)

The district concurs with the adjustment. For Hospital Homebound students that earned FTE in public schools, procedural changes have been instituted to insure that the on-campus portion of the student's schedule is reported in the appropriate basic program.

Finding 3 (Ref. 2102)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Lillian Ruediger Elementary School (#0091)

Finding 4 (Ref. 9101)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Finding 5 (Ref. 9102)

The district agrees that this resulted in a positive adjustment to reported FTE. Efforts are being made to correct any errors caused by programming.

Finding 6 (Ref. 9103)

The district concurs with the adjustments. A miscommunication resulted in the misreporting of the FTE in this case. School officials are mindful of the audit recommendations and will institute appropriate corrective measures.

Augusta Raa Middle School (#0092)

Finding 7 (Ref. 9201)

The district concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Finding 8 (Ref. 9202)

The district concurs with the adjustment. Procedural changes have been instituted to check the FTE claimed following FTE survey week to identify the miscoding of classes, to ensure proper FTE reporting for funding purposes.

Finding 9 (Ref. 9278)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future.

Mr. William Monroe
March 3, 2006
Page 3 of 10

Amos P. Godby High School (#0161)

Finding 10 (Ref. 16101)

The district concurs with the adjustment. Additional support for the student attendance could not be located. The district has also instituted additional training reminding school and district staff that ESOL services are funded at basic levels after six years.

Finding 11 (Ref. 16102)

The district concurs with the adjustment. Additional supporting documentation for the student enrollment could not be located. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE documentation in the future.

Finding 12 (Ref. 16103)

The district concurs with the adjustment. The district is researching any additional information regarding the schedule errors that appear to be due to programming errors. Additional efforts will be made to ensure proper FTE reporting for the future.

Finding 13 (Ref. 16104)

The district concurs with the adjustment. We have been unable to locate further documentation regarding this student. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE documentation in the future.

Finding 14 (Ref. 16105)

The district concurs with the adjustment. We have been unable to locate further documentation regarding this student. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE documentation in the future.

Finding 15 (Ref. 16106)

The district concurs with the adjustment. We have been unable to locate further documentation regarding this student. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE documentation in the future.

Finding 16 (Ref. 16107)

No additional information is provided regarding these issues than previously supplied. The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services and related documentation.

Finding 17 (Ref. 16108)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services and other documentation related to FTE.

Finding 18 (Ref. 16173)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has also instituted additional training for Parental Notification of out-of-field teachers.

Mr. William Monroe
March 3, 2006
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Amos P. Godby High School (#0161) (Continued)

Finding 19 (Ref. 16174 and 16175)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has also instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Finding 20 (Ref. 16180)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Finding 21 (Ref. 16183)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has also instituted additional training for Parental Notification of out-of-field teachers.

Pineview Elementary School (#0311)

Finding 22 (Ref. 31101)

The district concurs with the adjustment. A miscommunication resulted in the misreporting of the FTE in this case. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE documentation in the future.

Gilchrist Elementary School (#0381)

Finding 23 (Ref. 38101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services and other documentation related to FTE.

Finding 24 (Ref. 38102)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Gretchen Everhart School for Exceptional Students (#0411)

Finding 25 (Ref. 41101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Mr. William Monroe
March 3, 2006
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Gretchen Everhart School for Exceptional Students (#0411) (Continued)

Finding 26 (Ref. 41102)

The district concurs with the adjustment. We have been unable to locate further documentation regarding this student. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 27 (Ref. 41103)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 28 (Ref. 41104)

The district concurs with the adjustment. Additional support for the student enrollment could not be located. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE reporting for the future.

Sealey Elementary School (#0431)

Finding 29 (Ref. 43101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Apalachee Elementary School (#0441)

Finding 30 (Ref. 44171)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Finding 31 (Ref. 44172)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Finding 32 (Ref. 44173 and 44175)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Mr. William Monroe
March 3, 2006
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Apalachee Elementary School (#0441) (Continued)

Finding 33 (Ref. 44101)

No additional information is provided regarding these issues than previously supplied. The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 34 (Ref. 44102)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 35 (Ref. 44103)

The district concurs with the adjustment. We have been unable to locate additional documentation regarding this finding. The district has instituted additional training for Parental Notification of out-of-field teachers.

Finding 36 (Ref. 44174)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Fairview Middle School (#0451)

Finding 37 (Ref. 45171)

The district concurs with the adjustment. The district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers.

Finding 38 (Ref. 45172)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers.

PACE Center (#0452)

Finding 39 (Ref. 45201)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 40 (Ref. 45202)

The district concurs with the adjustment. Additional support for the student enrollment could not be located. However, the principal is mindful of the comments and measures will be taken to ensure accurate FTE reporting for the future.

Mr. William Monroe
March 3, 2006
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Deerlake Middle School (#0531)

Finding 41 (Ref. 53177)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Lincoln High School (#1091)

Finding 42 (Ref. 109101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 43 (Ref. 109102)

The district concurs with the adjustment. Additional attempts have been made to locate the time card for these students but they have not been located. The district will incorporate additional training highlighting the importance of on-the-job training attendance documentation.

Finding 44 (Ref. 109103)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 45 (Ref. 109176)

The district concurs with the adjustments. The district has instituted additional training for Parental Notification of out-of-field teachers.

Lawton Chiles High School (#1141)

Finding 46 (Ref. 114101)

The adjustment appears to be valid. A time card for this time period was not located. The district will incorporate additional training highlighting the importance of on-the-job training attendance documentation.

Finding 47 (Ref. 114102)

The district concurs with the adjustment. The district has instituted additional training reminding school and district staff that while ESOL services will continue as long as needed, ESOL services are funded at basic levels after six years.

Finding 48 (Ref. 114103)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 49 (Ref. 114104)

The district concurs with the adjustment. The district is researching any additional information regarding the schedule errors that appear to be due to programming errors. Additional efforts will be made to ensure proper FTE reporting for the future.

Mr. William Monroc
March 3, 2006
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Lawton Chiles High School (#1141) (Continued)

Finding 50 (Ref. 114172)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers.

Finding 51 (Ref. 114175)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Finding 52 (Ref. 114176)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers.

Swift Creek Middle School #1151)

Finding 53 (Ref. 115176 and 115177)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers. Additionally the district is currently working to create a district wide database that will track the initial contact with an ESOL student and teacher in-service training hours and timelines.

Finding 54 (Ref. 115101)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 55 (Ref. 115102)

The district concurs with the adjustment. The district is researching any additional information regarding the schedule errors that appear to be due to programming errors. Additional efforts will be made to ensure proper FTE reporting for the future.

Finding 56 (Ref. 115103)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Mr. William Monroe
March 3, 2006
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Swift Creek Middle School #1151 (Continued)

Finding 57 (Ref. 115104)

The adjustment appears to be valid. No additional documentation was located regarding these students.

Leon County Juvenile Detention Center (#1502)

Finding 58 (Ref. 150201)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 59 (Ref. 150202)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 60 (Ref. 150203)

The district concurs with the adjustment. The district is researching any additional information regarding the schedule errors that appear to be due to programming errors. Additional efforts will be made to ensure proper FTE reporting for the future.

Tallahassee Marine Institute (#1507)

Finding 61 (Ref. 150701)

The district concurs with the adjustments. Additional efforts will be made to ensure accurate development of Matrix of Services, Individual Education Plans, and reported FTE.

Finding 62 (Ref. 150771, 150772, 150773, and 150774)

The district concurs with the adjustments. No additional information for these teachers is provided. However, the district acknowledges the importance of accuracy in FTE reporting and will take appropriate steps to ensure reporting accuracy in the future. The district has instituted additional training for Parental Notification of out-of-field teachers.

Student Transportation

Finding 1 (Ref. 52)

The district agrees with all but two of the findings. The district has documentation for two students indicating they were enrolled in IDEA (PK) and were therefore eligible for fundable transportation.

Finding 2 (Ref. 53)

The district concurs with this adjustment. The district will make sure the students are placed in the correct category when entered into the system.

Finding 3 (Ref. 54)

The district does not agree with part of this finding. The district has found Individual Education Plans for 6 of the reported 15 students who meet eligibility criteria for IDEA (K-12) and are therefore eligible for fundable transportation.

Mr. William Monroe
March 3, 2006
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Student Transportation (Continued)

Finding 4 (Ref. 55)

The district concurs with this adjustment. The district will more accurately record and document students' addresses from the school.

Finding 5 (Ref. 56)

The district disagrees with seven of the sixteen findings. The district has documentation for one student indicating he should be reclassified as a Category G instead of a Category H. The district has also identified six students who are outside the two mile criteria and are therefore eligible for fundable transportation. The district agrees with the remaining nine findings and will more accurately measure students' mileage from the school.

Finding 6 (Ref. 57)

The district disagrees with two of the six findings. The district has documentation indicating two students did ride the bus during the February 2005 survey period. The district agrees with the remaining four findings and will in future surveys make sure transportation FTE is more carefully documented.

Finding 7 (Ref. 58)

The district disagrees with this finding. The district was able to locate documentation for the student's home address.

Finding 8 (Ref. 59)

The district concurs with this adjustment. The district will not request Center to Center transportation when the Individual Education Plan does not indicate the service.

Finding 9 (Ref. 60)

The district concurs with this adjustment. The district will not request center to center transportation when the Individual Education Plan does not indicate the service.