

**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, 2010



BOARD MEMBERS AND SUPERINTENDENT

Leon County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<u>District No.</u>
<i>Forrest Van Camp</i>	1
<i>Dee Crumpler, Vice Chair from 11-17-09</i>	2
<i>Maggie B. Lewis-Butler, Chair from 11-17-09, Vice Chair to 11-16-09</i>	3
<i>Dee Dee Rasmussen</i>	4
<i>Georgia M. "Joy" Bowen, Chair to 11-16-09</i>	5
<i>Jackie Pons, Superintendent</i>	

The examination team leader was Alice Pounds, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, Audit Manager, via e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Leon County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Leon County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, Career Education 9-12 (OJT), and student transportation, the Leon County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- Of the 84 teachers in our sample, 15 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of the required in-service training points in ESOL strategies.
- Thirteen of the 80 students in our ESOL sample and 22 of the 128 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Of the 522 students in our student transportation sample, 102 had exceptions involving their reported ridership category or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 38 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 23.2502 but has a potential impact on the District's weighted FTE of a negative 33.6040. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 464 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Leon County District School Board, the estimated gross dollar effect of our proposed adjustments to FTE is a negative \$122,003 (negative 33.6040 times \$3,630.62).

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of DOE.

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. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-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.

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. For the fiscal year ended June 30, 2010, the District operated 56 schools serving prekindergarten through twelfth grade students, reported 32,688.53 unweighted FTE for those students, and received approximately \$82.4 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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. 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 unweighted FTE (full-time equivalent) student. For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE 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. The District received approximately \$5.1 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

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 May 3, 2011, 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, 2010. 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 (AICPA) 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 84 teachers in our sample, 15 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training point in ESOL strategies.¹

2. Students

Thirteen of the 80 students in our ESOL sample² and 22 of the 128 students in our Career Education 9-12 (OJT) sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), 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, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 9, 11, 12, 13, 18, 22, 23, 24, 26, 31, 32, 37, and 38.

²For ESOL, see SCHEDULE D, Finding Nos. 8, 14, 17, 27, and 34.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 7, 10, 15, 29, and 36.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
September 7, 2011

⁴ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Students</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Population</u>
1. Basic						
Population ³	52	100.00%	11,991	100.00%	25,014.4300	100.00%
Sample Size ⁴	14	26.92%	171	1.43%	150.9678	0.60%
Students w/Exceptions	-	-	1	(0.58%)	-	-
Proposed Adjustment ⁵	-	-	-	-	6.4308	-
2. Basic with ESE Services						
Population ³	55	100.00%	2,685	100.00%	6,403.7900	100.00%
Sample Size ⁴	16	29.09%	136	5.07%	123.2394	1.92%
Students w/Exceptions	-	-	4	(2.94%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(5.4996)	-
3. ESOL						
Population ³	32	100.00%	194	100.00%	309.5500	100.00%
Sample Size ⁴	12	37.50%	80	41.24%	59.0953	19.09%
Students w/Exceptions	-	-	13	(16.25%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(19.5395)	-
4. ESE Support Levels 4 and 5						
Population ³	35	100.00%	361	100.00%	395.0400	100.00%
Sample Size ⁴	15	42.86%	215	59.56%	194.6372	49.27%
Students w/Exceptions	-	-	9	(4.19%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(1.3477)	-
5. Career Education 9-12						
Population ³	7	100.00%	213	100.00%	565.7200	100.00%
Sample Size ⁴	5	71.43%	128	60.09%	31.9492	5.65%
Students w/Exceptions	-	-	22	(17.19%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(3.2942)	-

All Programs						
Population ³	56	100.00%	15,444	100.00%	32,688.5300	100.00%
Sample Size ⁴	16	28.57%	730	4.73%	559.8889	1.71%
Students w/Exceptions	-	-	49	(6.71%)	-	-
Proposed Net Adjustment ⁵	-	-	-	-	(23.2502)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	56	100.00%	450	100.00%
Sample Size ⁴	16	28.57%	84	18.67%
Teachers w/Exceptions	-	-	15	(17.86%)

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, ESOL, ESE, and Career Education 9-12). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u> ¹	<u>Proposed Net Adjustments</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	4.6360	1.074	4.9791
102 Basic 4-8	(.8228)	1.000	(.8228)
103 Basic 9-12	2.6176	1.033	2.7040
111 Grades K-3 with ESE Services	(2.5000)	1.074	(2.6850)
112 Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grades 9-12 with ESE Services	(1.4996)	1.033	(1.5491)
130 ESOL	(19.5395)	1.124	(21.9624)
254 ESE Support Level 4	2.0743	3.520	7.3015
255 ESE Support Level 5	(3.4220)	4.854	(16.6104)
300 Career Education 9-12	(3.2942)	1.050	(3.4589)
Total	<u>(23.2502)</u>		<u>(33.6040)</u>

¹ See NOTE A6.

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

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE 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 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
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>No. Program</u>	<u>District- Wide</u>	<u>Proposed Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0031</u>	
101 Basic K-3	(2.7690)	.....	.9300	(1.8390)
102 Basic 4-8	(2.9614)	.....	.9300	(2.0314)
103 Basic 9-12	(3.8755)	.0000	.....	(3.8755)
111 Grades K-3 with ESE Services	(2.0000)	.....	.....	(2.0000)
112 Grades 4-8 with ESE Services	(1.0000)	.....	.....	(1.0000)
113 Grades 9-12 with ESE Services	(1.0000)	(.0780)	.....	(1.0780)
130 ESOL	(5.2028)	.....	(1.8600)	(7.0628)
254 ESE Support Level 4	(.6668)	.....	.....	(.6668)
255 ESE Support Level 5	.....	(.4220)	.....	(.4220)
300 Career Education 9-12	(.1149)	(.0559)	.....	(.1708)
Total	<u>(19.5904)</u>	<u>(.5559)</u>	<u>.0000</u>	<u>(20.1463)</u>

¹ These proposed 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
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0051</u>	<u>#0071</u>	<u>#0091</u>	<u>#0161</u>	
101	(1.8390)	.....	1.2000	.5000	.....	(.1390)
102	(2.0314)	.....	.....	.....	.....	(2.0314)
103	(3.8755)	1.2000	.....	.....	.5168	(2.1587)
111	(2.0000)	.....	.....	.....	.....	(2.0000)
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	(1.0780)	.....	.....	.....	(.0884)	(1.1664)
130	(7.0628)	.....	(1.2000)	(.5000)	(.5168)	(9.2796)
254	(.6668)	.....	.....	.....	.....	(.6668)
255	(.4220)	.....	.....	.....	.....	(.4220)
300	(.1708)	(1.3681)	.....	.....	(.1066)	(1.6455)
Total	<u>(20.1463)</u>	<u>(.1681)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1950)</u>	<u>(20.5094)</u>

¹ These proposed 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
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

Program No.	Brought Forward	Proposed Adjustments¹				Balance Forward
		#0311	#0411	#0431	#0441	
101	(.1390)	.8850	.....	.....	2.6900	3.4360
102	(2.0314)	.....	.....	.5000	.....	(1.5314)
103	(2.1587)	.....	.....	.....	.....	(2.1587)
111	(2.0000)	.....	.....	.....	(.5000)	(2.5000)
112	(1.0000)	.....	.....	(.5000)	.....	(1.5000)
113	(1.1664)	.....	.....	.....	.....	(1.1664)
130	(9.2796)	(1.3850)	.....	.....	(2.6900)	(13.3546)
254	(.6668)	.....	.5000	.....	.5000	.3332
255	(.4220)	.....	(.5000)	.....	.....	(.9220)
300	(1.6455)	.....	.....	.....	.....	(1.6455)
Total	<u>(20.5094)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(21.0094)</u>

¹ These proposed 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
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

<u>Program No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0511</u>	<u>#0521</u>	<u>#1091</u>	<u>#1141</u>	
101	3.4360	.9500	.2500	.....	.....	4.6360
102	(1.5314)	.2500	.....	.....	.....	(1.2814)
103	(2.1587)	.....	.....	3.6676	1.1087	2.6176
111	(2.5000)	.....	.....	.....	.....	(2.5000)
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	(1.1664)	.....	.....	.....	(.3332)	(1.4996)
130	(13.3546)	(1.2000)	(.2500)	(3.6676)	(.6087)	(19.0809)
254	.3332	.....	1.0000	1.0747	(.3336)	2.0743
255	(.9220)	.....	(1.0000)	(1.5000)	.....	(3.4220)
300	(1.6455)	.....	.....	(1.1320)	(.5167)	(3.2942)
Total	<u>(21.0094)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.5573)</u>	<u>(.6835)</u>	<u>(23.2502)</u>

¹ These proposed 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
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2010

Program No.	Proposed Adjustments¹		
	Brought Forward	#1201	Total
101 Basic K-3	4.6360	.....	4.6360
102 Basic 4-8	(1.2814)	.4586	(.8228)
103 Basic 9-12	2.6176	.....	2.6176
111 Grades K-3 with ESE Services	(2.5000)	.....	(2.5000)
112 Grades 4-8 with ESE Services	(1.5000)	.....	(1.5000)
113 Grades 9-12 with ESE Services	(1.4996)	.....	(1.4996)
130 ESOL	(19.0809)	(.4586)	(19.5395)
254 ESE Support Level 4	2.0743	.....	2.0743
255 ESE Support Level 5	(3.4220)	.....	(3.4220)
300 Career Education 9-12	<u>(3.2942)</u>	.....	<u>(3.2942)</u>
Total	<u>(23.2502)</u>	<u>.0000</u>	<u>(23.2502)</u>

¹ These proposed 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
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

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. Except for material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Leon County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 27.

Findings

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

District-Wide

Reporting of Withdrawn Students

1. [Ref. 101] Our examination procedures disclosed instances of FTE being reported for students who were not in membership during survey week, more specifically, students who had been withdrawn as of Monday of survey week. As a result, we expanded our testing of students to those students who were withdrawn on the first day of the October 2009 or February 2010 survey week. We found that 25 students (14 in October 2009 and 11 in February 2010) were not in membership during the respective survey weeks as they were withdrawn on that Monday of survey week. Consequently, these students should not have been reported with the surveys’ results. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide (Continued)

Reporting of Withdrawn Students (Continued)

101 Basic K-3	(1.5350)	
102 Basic 4-8	(2.5850)	
103 Basic 9-12	(3.6515)	
111 Grades K-3 with ESE Services	(1.5000)	
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.8800)	
254 ESE Support Level 4	(.6668)	
300 Career Education 9-12	(.3485)	(12.1668)

Reporting of Students Absent During the 11-Day Survey Reporting Period

2. [Ref. 102] Our examination procedures disclosed instances of FTE being reported for students who were not in attendance during the entire 11-day survey reporting period of the October 2009 or February 2010 surveys. As a result, we expanded our testing of students to test for students who were indicated as not in attendance during the entire 11-day survey reporting period. We found that 16 such students (6 in the October 2009 reporting survey and 10 in the February 2010 reporting survey) were reported and should not have been reported with the respective survey's results. We propose the following adjustment:

101 Basic K-3	(1.5500)	
102 Basic 4-8	(1.0000)	
103 Basic 9-12	(2.7319)	
111 Grades K-3 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	(.5000)	
113 Grades 9-12 with ESE Services	(.5000)	
130 ESOL	(.4500)	
300 Career Education 9-12	(.1917)	(7.4236)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

District-Wide (Continued)

Reporting of Ineligible ESOL Courses

3. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that Program by the Department of Education. The results of this test disclosed that nine of the District’s schools reported 27 courses in ESOL that were ineligible for such reporting. We propose the following adjustment:

101 Basic K-3	.3160	
102 Basic 4-8	.6236	
103 Basic 9-12	2.5079	
130 ESOL	(3.8728)	
300 Career Education 9-12	.4253	.0000
		(19.5904)

Leon High School (#0021)

4. [Ref. 2101] One Basic student (in addition to the students cited in Finding No. 2) was not in membership during survey week and should not have been included with the survey’s results. We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)
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5. [Ref. 2102] The file for one ESE student in the October 2009 reporting survey did not contain an IEP that covered that survey. We noted that the file contained an IEP written on September 22, 2008, that had expired before the reporting survey and a subsequent IEP written on February 3, 2010 (after the reporting survey). We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Leon High School (#0021) (Continued)

6. [Ref. 2103] The schedule for one ESE student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student did not begin receiving homebound services until after the reporting survey period concerned; consequently, the student's entire schedule should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

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

7. [Ref. 2104] Two Career Education 9-12 (OJT) students were reported for more hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.0559)	(.0559)
		(.5559)

Kate Sullivan Elementary School (#0031)

8. [Ref. 3101] The files for two ELL students did not contain documentation justifying the students' continued ESOL placements for a sixth year. We propose the following adjustment:

102 Basic 4-8	.9300	
130 ESOL	(.9300)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Kate Sullivan Elementary School (#0031) (Continued)

9. [Ref. 3171] One teacher taught a Primary Language Arts class that included ELL students but had earned none of the 120 in-service training points in ESOL strategies as required by rule and the teacher’s in-service training timeline. We also noted that the parents of the students taught by this teacher were not notified of the teacher’s out-of-field status until October 22, 2009, after the October 2009 reporting survey. We propose the following adjustment:

101 Basic K-3	.9300	
130 ESOL	(.9300)	.0000
		.0000

James Rickards High School (#0051)

10. [Ref. 5101] We noted the following exceptions involving three Career Education 9-12 (OJT) students: (a) the timecards for one student were missing and could not be located, and (b) two students were reported for more hours than were supported by the students’ timecards. We propose the following adjustment:

300 Career Education 9-12	(.1681)	(.1681)
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11. [Ref. 5171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught courses that required certification in Business Education. We propose the following adjustment:

103 Basic 9-12	1.2000	
300 Career Education 9-12	(1.2000)	.0000
		(.1681)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Sabal Palm Elementary School (#0071)

12. [Ref. 7171/72] Two teachers taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 7171</u>		
101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	.0000
<u>Ref. 7172</u>		
101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	<u>.0000</u>
		<u>.0000</u>

Ruediger Elementary School (#0091)

13. [Ref. 9171] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Amos P. Godby High School (#0161)

14. [Ref. 16101] We noted the following exceptions involving two ELL students: (a) the file for one student did not contain documentation justifying the student’s continued ESOL placement for a fifth year, and (b) the ELL Student Plan for one student was not updated for the 2009-10 school year. We propose the following adjustment:

103 Basic 9-12	.5168	
130 ESOL	(.5168)	.0000

15. [Ref. 16102] One Career Education 9-12 (OJT) student was reported for more hours (16.33 hours) than were supported by the student’s timecard (11 hours). We propose the following adjustment:

300 Career Education 9-12	(.1066)	(.1066)
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16. [Ref. 16103] One ESE student (in addition to the students cited in Finding No. 2) was not in attendance during the 11-day reporting window of the October 2009 survey and should not have been included with that survey’s results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0884)	(.0884)
		(.1950)

Pineview Elementary School (#0311)

17. [Ref. 31101] One ELL student (in addition to the students cited in Finding No. 1) was not in membership during the February 2010 survey week and should not have been included with the survey’s results. We propose the following adjustment:

101 Basic K-3	(.0350)	
130 ESOL	(.4650)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Pineview Elementary School (#0311) (Continued)

18. [Ref. 31172] One teacher taught a Primary Language Arts class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies as required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.9200	
130 ESOL	(.9200)	.0000
		(.5000)

Gretchen Everhart School (#0411)

19. [Ref. 41101] One ESE student was not reported in accordance with the student’s Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

Sealey Elementary School (#0431)

20. [Ref. 43101] The file for one ESE student in the October 2009 reporting survey did not contain an IEP that covered that survey. We noted that the file contained an IEP written on October 6, 2008, that had expired before the reporting survey and a subsequent IEP written on October 27, 2009 (after the reporting survey). We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Apalachee Elementary School (#0441)

21. [Ref. 44101] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

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

22. [Ref. 44171] One teacher taught a Primary Language Arts class that included ELL students but had earned none of the 120 in-service training points in ESOL strategies as required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.6900	
130 ESOL	<u>(2.6900)</u>	.0000
		<u>.0000</u>

DeSoto Trail Elementary School (#0511)

23. [Ref. 51171] The parents of one ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.4500	
130 ESOL	<u>(.4500)</u>	.0000

24. [Ref. 51172/73] Two teachers taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>DeSoto Trail Elementary School (#0511)</u> (Continued)		
<u>Ref. 51172</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
<u>Ref. 51173</u>		
102 Basic 4-8	.2500	
130 ESOL	(.2500)	.0000
		<u>.0000</u>
<u>Buck Lake Elementary School (#0521)</u>		
25. [Ref. 52101] <u>The Matrix of Services form for one ESE student reported in Program No. 255 (ESE Support Level 5) included two Special Considerations points for which the student was not eligible. Consequently, the total rating points supported a reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
26. [Ref. 52171] <u>One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field until December 8, 2009, after the October 2009 reporting survey. We propose the following adjustment:</u>		
101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lincoln High School (#1091)

27. [Ref. 109101] We noted the following exceptions involving six ELL students:
- a. The files for two students did not contain documentation justifying the students' initial ESOL placement.
 - b. The file for one student did not contain an *ELL Student Plan*.
 - c. One student was not assessed prior to being placed in ESOL for a fifth year.
 - d. One student was beyond the maximum six-year period allowed for State funding of ESOL.
 - e. The file for one student was missing and could not be located.

We propose the following adjustment:

103 Basic 9-12	3.4174	
130 ESOL	(3.4174)	.0000

28. [Ref. 109102] The *Matrix of Services* forms for three students included one Special Considerations point for which the students were not eligible. The point was designated for students with a Level 5 in four domains and a total rating score of 21. The students had a Level 5 in only three domains. We propose the following adjustment:

254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	(1.5000)	.0000

29. [Ref. 109103] We noted the following exceptions involving ten Career Education 9-12 (OJT) students:
- a. The timecards for five students were missing and could not be located.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lincoln High School (#1091) (Continued)

- b. The timecards for two students were not signed by the students' employers.
- c. Two students did not work during the February 2010 reporting survey week and the October 2009 timecard for one of the two students was missing and could not be located.
- d. One student was reported for more work hours than was supported by the student's timecard.

We propose the following adjustment:

<u>300 Career Education 9-12</u>	<u>(1.1320)</u>	(1.1320)
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30. [Ref. 109104] One ESE student (in addition to the students cited in Finding No. 2) was not in attendance during the February 2010 survey period and should not have been reported with the survey's results. We propose the following adjustment:

254 ESE Support Level 4	(.4253)	(.4253)
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31. [Ref. 109171] One teacher taught classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lincoln High School (#1091) (Continued)

32. [Ref. 109172] One teacher taught a class that included ELL students but did not earn the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline until after the October 2009 reporting survey. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		<u>(1.5573)</u>

Lawton Chiles High School (#1141)

33. [Ref. 114101] The file for one ESE student in the February 2010 survey did not contain an IEP that covered that survey. We noted that the file contained one IEP written on November 4, 2008, that had expired before the reporting survey and a subsequent IEP written on April 19, 2010 (after the reporting survey). We propose the following adjustment:

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

34. [Ref. 114102] We noted the following exceptions involving two ELL students: (a) the parents of one student were not appropriately notified of the student’s ESOL placement, and (b) the file for one student did not contain documentation justifying the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.6087	
130 ESOL	(.6087)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Lawton Chiles High School (#1141) (Continued)

35. [Ref. 114103] The Matrix of Services form for one part-time ESE student in the October 2009 reporting survey was not reviewed and updated when the student’s new IEP was prepared. We noted that this student (in addition to the students cited in Finding No. 1) was not enrolled in school during the February 2010 survey week and, consequently, should not have been reported with that survey’s results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1668	
254 ESE Support Level 4	<u>(.3336)</u>	(.1668)

36. [Ref. 114104] We noted the following exceptions involving six Career Education 9-12 (OJT) students:

- a. The timecards for two students were missing and could not be located.
- b. One timecard was not signed by the student’s employer.
- c. Two students were reported for more hours than were supported by the students’ timecards.
- d. One student did not work during the February 2010 survey week.

We propose the following adjustment:

300 Career Education 9-12	<u>(.5167)</u>	<u>(.5167)</u>
		<u>(.6835)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Leon County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

William J. Montford III Middle School (#1201)

37. [Ref. 120171] One teacher taught a class that included an ELL student but had earned only 20 of the 60 in-service training points in ESOL strategies as required by rule and the teacher’s in-service training timeline. We also noted that the 20 in-service training points were not earned until November 15, 2009, after the October 2009 reporting survey. We propose the following adjustment:

102 Basic 4-8	.1834	
130 ESOL	<u>(.1834)</u>	.0000

38. [Ref. 120172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2752	
130 ESOL	<u>(.2752)</u>	.0000
		.0000

Proposed Net Adjustment (23.2502)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESOL-eligible courses are reported in ESOL; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey reporting period are included with that survey’s results; (3) students are reported in the proper funding categories for the correct FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and Career Education 9-12 (OJT); (4) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (5) IEPs are prepared on a timely basis; (6) ESE students are reported in accordance with their *Matrix of Services* forms; (7) *Matrix of Services* forms are correctly scored, particularly in regard to the adding of Special Considerations points, and retained; (8) teachers are properly certified or, if teaching out of field, are approved to teach out of field by the School Board; (9) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines; and (10) parents are timely and appropriately notified when their children are assigned to classes taught by out-of-field teachers.

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 FTE and FEFP.

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- 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 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Leon County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3) and
(6)(c), F.A.C.Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2009-10
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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 English Language Learners
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C.Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2009-10

Exceptional Education

- Section 1003.57, 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.Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2010

Regulatory Citations (Continued)

Exceptional Education (Continued)

- 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 Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

Teacher Certification

- 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. Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C. Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Leon County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, 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 prekindergarten through twelfth grade students and to adults seeking career education-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, 2010, the District operated 56 schools serving prekindergarten through twelfth grade students, reported 32,688.53 unweighted FTE, and received approximately \$82.4 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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. For example, for prekindergarten 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 FTE 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 that 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 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Leon County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY (Continued)

6. Educational Programs

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) ESOL, (3) ESE, and (4) Career Education 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, 2010. 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 FEFP. The following schools were in our sample:

Leon County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
District-Wide: Reporting of Withdrawn Students	1
District-Wide: Reporting of Students Absent During the 11-Day Survey Reporting Period	2
District-Wide: Reporting of Ineligible ESOL Courses	3
1. Leon High School	4 through 7
2. Kate Sullivan Elementary School	8 and 9
3. James Rickards High School	10 and 11
4. Sabal Palm Elementary School	12
5. Ruediger Elementary School	13
6. Amos P. Godby High School	14 through 16
7. Pineview Elementary School	17 and 18
8. Gretchen Everhart School	19
9. Sealey Elementary School	20
10. Apalachee Elementary School	21 and 22
11. Pace Secondary School	NA
12. DeSoto Trail Elementary School	23 and 24
13. Buck Lake Elementary School	25 and 26
14. Lincoln High School	27 through 32
15. Lawton Chiles High School	33 through 36
16. William J. Montford III Middle School	37 and 38



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

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 May 3, 2011, 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, 2010. 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 (AICPA) 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 102 of the 522 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 2, 3, 4, 5, 6, 7, and 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, 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, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material noncompliance are presented in SCHEDULE F and SCHEDULE G.

¹*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
September 7, 2011

SCHEDULE F

Leon County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	432	100.00%	23,552	100.00%
Sample ²	-	-	522	2.22%
<u>Sample Students</u>				
With Exceptions	-	-	102	(19.54%)
Proposed Net Adjustment	-	-	(40)	(7.66%)
<u>Non-Sample Students</u>				
With Exceptions	-	-	945	4.01%
Proposed Net Adjustment	-	-	(424)	1.80%
<u>Sample and Non-Sample Students</u>				
Proposed Net Adjustment	-	-	(464)	1.97%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 23,552 students in the following ridership categories: 1,216 in IDEA (K-12), Weighted; 1,033 in IDEA (K-12), Unweighted; 545 in IDEA (PK), Weighted; 97 in IDEA (PK), Unweighted; 649 in Hazardous Walking; 19,718 in Two Miles or More; 88 in Center to Center (IDEA), Weighted; 181 in Center to Center (IDEA), Unweighted; and 25 in Center to Center (Vocational). The District also reported operating a total of 432 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Leon County District School Board
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2010

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. Except for material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Leon County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 44.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February and June 2010 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2009 survey and once for the February 2010 survey) will be presented in our Findings as two sample students.

**Students
Transported
Proposed Net
Adjustments**

1. [Ref. --] The reported number of buses in operation in the October 2009 survey was overstated by two buses. We propose the following adjustment:

October 2009 Survey:

Buses in Operation (2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] Upon our request, the District reviewed all students who were reported in the IDEA (K-12), Unweighted ridership category and also were classified in the Specific Learning Disabled (SLD) Program, Speech Impaired (SI) Program, or Language Impaired (LI) Program to identify those students whose IEPs did not specifically indicate that they required specialized transportation services. The result of this review disclosed that 819 students (72 of whom were in our sample) were not eligible to be reported in this ridership category as follows: 444 students lived more than two miles from school and should have been reported in the Two Miles or More ridership category, 111 students were eligible for the Hazardous Walking ridership category, and 264 students were ineligible for State transportation funding. We propose the following adjustments:

July 2009 Survey

12 Days-in-Term

IDEA (K-12), Unweighted (*Sample Student*) (1)

8 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (7)

IDEA (K-12), Unweighted (*Non-Sample Students*) (15)

October 2009 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (28)

IDEA (K-12), Unweighted (*Non-Sample Students*) (407)

February 2010 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (29)

IDEA (K-12), Unweighted (*Non-Sample Students*) (300)

June 2010 Survey

11 Days-in-Term

IDEA (K-12), Unweighted (*Sample Students*) (6)

IDEA (K-12), Unweighted (*Non-Sample Students*) (22)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>8 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	<u>(3)</u>	(819)
<u>July 2009 Survey</u>		
<u>8 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	5	
Two Miles or More (<i>Non-Sample Students</i>)	13	
<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	3	
Hazardous Walking (<i>Non-Sample Students</i>)	58	
Two Miles or More (<i>Sample Students</i>)	14	
Two Miles or More (<i>Non-Sample Students</i>)	225	
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Hazardous Walking (<i>Sample Students</i>)	3	
Hazardous Walking (<i>Non-Sample Students</i>)	47	
Two Miles or More (<i>Sample Students</i>)	13	
Two Miles or More (<i>Non-Sample Students</i>)	146	
<u>June 2010 Survey</u>		
<u>11 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	6	
Two Miles or More (<i>Non-Sample Students</i>)	21	
<u>8 Days-in-Term</u>		
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	555

3. [Ref. 53] Twenty-five students (14 were in our sample) were incorrectly reported in the Center to Center (Vocational and Dual Enrollment) ridership category rather than the Center to Center (IDEA), Unweighted ridership category. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>October 2009 Survey</u>	
<u>18 Days-in-Term</u>	
Center to Center (IDEA), Unweighted (<i>Sample Students</i>)	7
Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	7
Center to Center (Vocational and Dual Enrollment) (<i>Sample Students</i>)	(7)
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(7)
<u>February 2010 Survey</u>	
<u>18 Days-in-Term</u>	
Center to Center (IDEA), Unweighted (<i>Sample Students</i>)	7
Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	4
Center to Center (Vocational and Dual Enrollment) (<i>Sample Students</i>)	(7)
Center to Center (Vocational and Dual Enrollment) (<i>Non-Sample Students</i>)	(4)
	0
4. [Ref. 54] <u>One student was not in membership during the June 2010 survey; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:</u>	
<u>June 2010 Survey</u>	
<u>11 Days-in-Term</u>	
Two Miles or More (<i>Sample Student</i>)	(1)
	(1)
5. [Ref. 55] <u>Eight students were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and should not have been reported for State transportation funding. We propose the following adjustments:</u>	
<u>July 2009 Survey</u>	
<u>8 Days-in-Term</u>	
Two Miles or More (<i>Sample Students</i>)	(4)
<u>October 2009 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More (<i>Sample Student</i>)	(1)
<u>February 2010 Survey</u>	
<u>90 Days-in-Term</u>	
Two Miles or More (<i>Sample Students</i>)	(3)
	(8)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Proposed Net
Adjustments**

Findings

6. [Ref. 56] One PK student was not an IDEA student and was not enrolled in a Teenage Parent Program; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

February 2010 Survey

90 Days-in-Term

IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)	(1)
---	-----	-----

7. [Ref. 57] Three students were reported incorrectly in the Hazardous Walking ridership category. The students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

October 2009 Survey

90 Days-in-Term

Hazardous Walking (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Sample Students</i>)	2	

February 2010 Survey

90 Days-in-Term

Hazardous Walking (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	1	0

8. [Ref. 59] We noted for 190 students (3 were in our sample) that the students were reported as being transported on city buses but the District did not have adequate documentation to support that reporting. The students were not listed on the *Student Bus Pass Log Sheets* maintained by the charter school to support the students' ridership for the particular survey periods concerned. Of the 190 students, 188 were reported in the Two Miles or More ridership category and 2 students were reported in the IDEA (K-12), Unweighted ridership category. We propose the following adjustments:

October 2009 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	(61)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Leon County District School Board
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

		<u>Students Transported Proposed Net Adjustments</u>
<u>Findings</u>		
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(124)</u>	<u>(190)</u>
Proposed Net Adjustment		<u>(464)</u>
 <u>Summary</u>		
Buses in Operation (Vehicle Type B)	<u>(2)</u>	--
Sample Students w/Exceptions	<u>102</u>	--
Sample Students – Proposed Net Adjustment	--	(40)
Non-Sample Students w/Exceptions	<u>945</u>	--
Non-Sample Students – Proposed Net Adjustment	--	<u>(424)</u>
Proposed Net Adjustment		<u>(464)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Leon County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) transported students are reported for the correct ridership classification and have documentation to support that reporting, particularly with regard for students in IDEA (K-12), Unweighted and Center to Center (Vocational and Dual Enrollment) ridership categories; (3) bus driver reports and records for public bus transportation are available, legible, and maintained in readily-accessible files; (4) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least one time during the 11-day survey window are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported; (6) students are appropriately classified as IDEA students in need of transportation as supported by the students' IEPs; and (7) only PK students with disabilities or PK children of students enrolled in a Teen Parent Program are eligible for State transportation funding.

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.

Leon County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

A summary discussion 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 State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE 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, 2010, the District received approximately \$5.1 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 2009	51	449
October 2009	164	11,184
February 2010	164	11,429
June 2010	<u>53</u>	<u>490</u>
Total	<u>432</u>	<u>23,552</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

Leon County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2010. 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.

EXHIBIT A
MANAGEMENT'S RESPONSE

BOARD CHAIR
Dee Crumpler

BOARD VICE CHAIR
DeeDee Rasmussen



SUPERINTENDENT
Jackie Pons

BOARD MEMBERS
Georgia "Joy" Bowen
Maggie Lewis-Butler
Forrest Van Camp

September 1, 2011

Mr. David W. Martin, CPA
Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Attn: Nancy M. Reeder, Section 241

Dear Mr. Martin:

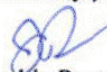
Attached is the official response to the preliminary and tentative audit findings of the FEFP audit for the fiscal year ending June 30, 2010.

The results of this audit will be used to identify areas for improvement in record keeping and procedures 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 yours,


Jackie Pons
Superintendent

JP/bob

cc: Dr. Marvin Henderson, Deputy Superintendent
Merrill Wimberley, Chief Financial Officer
Livetra Paul, Internal Auditing
Bev Owens, Divisional Director of Special Programs/ESE

Attachment

2757 West Pensacola Street • Tallahassee, Florida 32304-2998 • Phone (850) 487-7147 • Fax (850) 487-7141 • www.leonschools.net
"The Leon County School District does not discriminate against any person on the basis of gender, marital status, sexual orientation, race, religion, national origin, age, color or disability."

Building the Future Together

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Leon County School District/Responses to 2009-2010 FTE Audit Findings:

District-Wide

1. (Ref. 101): Reporting of Withdrawn Students: The District concurs with the adjustment for four students. The withdrawal date should be the school day following the last day the student was on campus. However, in these cases, the registrars withdrew the students as they were leaving school the last day they attended, making it appear as if they withdrew the first day of the FTE Survey Period. The District was able to provide withdrawal forms and student information system (Genesis) logs for two of the students indicating that they were probably in attendance on the date of withdrawal. However, because the District's attendance procedures default to present when not marked, the District could not provide absolute proof that these students were present on that date. The District will make a greater effort to publish and educate registrars regarding the withdrawal date entered being the school day following the student's last day on campus and will consider changing attendance marking procedures from the current default to present when not marked.
2. (Ref. 102): Reporting of Students Absent During the 11-Day Survey Reporting Period: The District concurs with this finding. Additional efforts will be made to assist schools in identifying students with excessive absences through targeted reports run by District personnel.
3. (Ref 149): Reporting of Ineligible ESOL Courses: The District concurs with the adjustment. New DOE edits will not allow funding for ineligible ESOL courses, which should prevent future findings in this area.

Leon High School (#0021)

4. (Ref. 2101): The District concurs with this finding. Documentation was provided showing that the student was probably present for the first day of the FTE window (10/12/09). The student was withdrawn at the end of that day and transferred to Wakulla County the next day. The Genesis attendance log system shows that the student appeared to be present for a portion of the day, which should verify presence during instruction during the FTE Survey, and this information was provided to the auditor. However, because the District's attendance marking process defaults to present when attendance is not marked, no absolute proof could be provided verifying attendance of this student on 10/12/09. The District will make a greater effort to publish and educate registrars regarding the withdrawal date entered being the school day following the student's last day on campus and will consider changing attendance marking procedures from the current default to present when not marked.
5. (Ref. 2102): The District concurs with this finding. The IEP was expired during the October survey period and the situation was rectified for the February survey period.
6. (Ref. 2103): The District concurs with this finding. Hospital/Homebound teachers will be provided a training update to ensure they are following District procedures relative to scheduling of eligible students.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

Mr. David W. Martin
August 10, 2011

7. (Ref. 2104): The District concurs with this finding. The District will implement a process to better organize time cards.

Kate Sullivan Elementary School (#0031)

8. (Ref. 3101): The District concurs with this finding. The ESOL Office will work closely with ESOL coordinators at each school to ensure that the required revaluations of English language proficiency are conducted at the end of program year three and students are exited from the program or recommended for extended instruction. Actions determined by the revaluations will be documented in the ELL program folder and in Genesis. Although program services will still be provided if needed, students will not be coded as ESOL after six years.
9. (Ref. 3171): The District concurs with this finding. The ESOL Office will work closely with administrators and professional learning community representatives at each school to promptly notify teachers of their ESOL training requirements and deadlines. The ESOL Office will provide to each school detailed reports on the training status of any teacher who needs to meet requirements. In addition, the ESOL Office will work with ESOL teams at each school to complete all the paperwork required within the first 20 days of an ELL's registration. The out-of-field-teacher notification letters will be sent to the parents of each affected ELL prior to the October survey.

James Rickards High School (#0051)

10. (Ref. 5101): The District concurs with this finding. The District will implement a process to better organize time cards.
11. (Ref. 5171): The District concurs with this finding. The District will institute additional training concerning teacher certification issues including school board approval and parental notification for out-of-field teachers.

Sabal Palm Elementary School (#0071)

12. (Ref. 7171/7172): The District does not concur with the finding related to "out-of-field for ESOL" reporting to the Board and notification letters to parents of affected ELLs because neither of these teachers held the ESOL endorsement. The ESOL Office will work with ESOL teams at each school to report out-of-field teachers to the Board and notify parents of the affected ELL students prior to the October survey.

Ruediger Elementary School (#0091)

13. (Ref. 9171): The District does not concur with this finding. Although the teacher was earning ESOL points toward the ESOL Endorsement, there is no evidence that she was reported "out of field for ESOL" to the Board nor that the parents of her ELL students were notified. The ESOL Office will work with ESOL teams at each school to report out-of-field teachers to the Board and notify parents of the affected ELL students prior to the October survey.

Amos P. Godby High School (#0161)

14. (Ref. 16101): The District does not contest this finding. The ESOL Office will work closely with ESOL coordinators at each school to ensure that the required revaluations of

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English language proficiency are conducted at the end of program year three and students are exited from the program or recommended for extended instruction. Actions determined by the revaluations will be documented in the ELL program folder and in Genesis. The annual update of ELL Student Plans will be documented in the ELL program folder and in Genesis.

15. (Ref. 16102): The District concurs with this finding. The District will implement a process to better organize time cards.
16. (Ref. 16103): The District concurs with this finding. The District will reinforce the need for reviewing FTE reports during FTE training.

Pineview Elementary School (#0311)

17. (Ref. 31101): The District concurs with this finding. The ESOL Office will work closely with ESOL teams at each school to ensure correct FTE reporting of ELL students in membership during the October and February surveys.
18. (Ref. 31172): The District concurs with this finding. The ESOL Office will work closely with administrators and professional learning community representatives at each school to promptly notify teachers of their ESOL training requirements and deadlines when certification is needed and will provide to each school detailed reports on the training status of teachers who need to meet requirements.

Gretchen Everhart School (#0411)

19. (Ref. 41101): The District concurs with the adjustment. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.

Sealey Elementary School (#0431)

20. (Ref. 43101): The District concurs with this finding. The District will continue working with schools to emphasize the importance of reviewing IEPs prior to expiration.

Apalachee Elementary School (#0441)

21. (Ref. 44101): The District concurs with this finding and will review ESE paperwork more closely to better minimize such errors.
22. (Ref. 44171): The District concurs with this finding. The ESOL Office will work closely with administrators and professional learning community representatives at each school to promptly notify teachers of their ESOL training requirements and deadlines. The ESOL Office will provide to each school detailed reports on the training status of teachers who need to meet requirements.

DeSoto Trail (#0511)

23. (Ref. 51171): The District concurs with this finding. Although parents of ELL students in the teacher's class were notified in a school newsletter of the teacher's need for continued ESOL training, the newsletter did not address her "out-of-field" status. The ESOL Office will work with ESOL teams at each school to meet all ELL parental notification requirements by given deadlines and to document the date of notification.

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24. (Ref. 51172/51173): The District concurs with this finding. Although the two teachers were earning points toward the ESOL Endorsement, there is no evidence that they were reported “out of field” to the Board. The ESOL Office will work with ESOL teams at each school to report out-of-field teachers to the Board prior to the October survey, to meet all ELL parent notification requirements by given deadlines, and to document the date of notification.

Buck Lake (#0521)

25. (Ref. 52101): The District concurs with this finding. The District will provide matrix training updates.
26. (Ref. 52171): The District does not contest this finding. Although 2009-2010 was the first year the teacher taught language arts/reading to an ELL student and she had two years to earn her first 60 points toward the ESOL Endorsement, her “out-of-field” report did not reach the District in time to place the item on the Board agenda prior to the October survey. The ESOL Office will work with ESOL teams at each school to report out-of-field teachers to the Board prior to the October survey.

Lincoln High School (#1091)

27. (Ref. 109101): The ESOL Office concurs with the five parts of this finding. The ESOL Office will work closely with ESOL Coordinators at each school to:
- Complete and maintain required documentation for each ELL (Parts a, b, and e).
 - Ensure that the required revaluations of English language proficiency are conducted at the end of program year three and each year thereafter and that students are exited from the program or recommended for extended instruction. Actions determined by the revaluations will be documented in the ELL program folder and in Genesis (Part c).
 - Ensure that the annual updates of ELL Student Plans are documented in the ELL program folder and in Genesis (Part b).
 - Ensure that students are not coded as ESOL after six years—although program services will still be provided if needed (Part d).
28. (Ref. 109102): The District concurs with this finding. Additional efforts will be made to ensure accurate development of Matrix of Services and reported FTE.
29. (Ref. 109103): The District concurs with this finding. The District will implement a process to better organize time cards.
30. (Ref. 1090104): The District concurs with this finding. The District will provide updated FTE training to ensure better compliance with attendance reporting.
31. (Ref. 109171): The District concurs with this finding. Although District records show that the teacher did not teach language arts/reading to an ELL student during 2009-2010, she had not earned the required 60 ESOL points for the ELL student she taught previously.
32. (Ref. 109172): The District does concur with this finding. The teacher was first assigned ELL student(s) in 2005-2006 and did not complete all 60 points until January 17, 2010.

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Lawton Chiles High School (#1141)

33. (Ref. 114101): The District concurs with this finding. The District will provide additional training to support schools relative to compliance with IEP timelines.
34. (Ref. 114102): The District concurs with this finding. The ESOL Office will work closely with ESOL Coordinators at each school to (a) ensure notification of parents of each ELL concerning program placement and (b) ensure reevaluation after program year three, along with documentation of resulting actions
35. (Ref. 114103): The District concurs with this finding. The District will provide additional ESE training relative to compliance with matrix requirements.
36. (Ref. 114104): The District concurs with this finding. The District will implement a process to better organize time cards.

Montford Middle School (#1201)

37. (Ref. 120171): The District concurs with this finding. The ESOL Office will work closely with administrators and professional learning community representatives at each school to promptly notify teachers of their ESOL training requirements and deadlines when certification is needed and will provide to each school detailed reports on the training status of teachers who need to meet requirements.
38. (Ref. 120172): The District concurs with this finding. Although the teacher was earning points toward the ESOL Endorsement, there is no evidence that she was reported "out of field" to the Board. The ESOL Office will work with ESOL teams at each school to report out-of-field teachers to the Board prior to the October survey.

Student Transportation

1. (Ref.--): The District concurs that the number of buses in operation in the October 2009 FTE was overstated by two buses.
2. (Ref. 52): The District concurs with this finding.
3. (Ref. 53): The District concurs that the students were reported in the wrong category.
4. (Ref. 54): The District concurs that the students was counted in error. There was no course code.
5. (Ref. 55): The District concurs with this finding.
6. (Ref. 56): The District concurs with this finding. The child was Pre-K and was counted in error.

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7. (Ref. 57): The District concurs with this finding. The address used was not the student's home address for this survey period. A reclassification was done from Hazardous Walking to Two Miles or More.

8. (Ref. 59): The District concurs with this adjustment. The District will consult with FLDOE and will utilize these audit findings to work with any additional programs opting to utilize public transportation to transport students to and from school. Life Skills Center-Leon, closed as of June 30, 2011.