

**DUVAL 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

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

	<i>District No.</i>
<i>Stan Jordan to 10-05-09 (1)</i>	<i>1</i>
<i>Martha E. Barrett from 10-06-09 (2)</i>	<i>1</i>
<i>Nancy S. Broner, Vice Chair from 11-17-09</i>	<i>2</i>
<i>William C. Gentry</i>	<i>3</i>
<i>Brenda A. Priestly Jackson, Vice Chair to 11-16-09, Chair from 11-17-09</i>	<i>4</i>
<i>Betty Seabrook Burney</i>	<i>5</i>
<i>Victoria L. Drake</i>	<i>6</i>
<i>Thomas L. Hazouri, Chair to 11-16-09</i>	<i>7</i>

William E. Pratt-Dannals, Superintendent

*Notes: (1) Effective resignation date.
(2) Term start date based on special election.*

The examination team leader was Ted Montgomery 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.

Duval 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
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FCAT	Florida Comprehensive Assessment Test
FES	Fluent English Speaker
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Duval 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Duval 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.

- Seventy-seven of the 603 students in our ESE Support Levels 4 and 5 sample and 56 of the 166 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.

Noncompliance related to reported FTE resulted in 77 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 7.6442 but has a potential impact on the District's weighted FTE of a negative 106.5213. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of 0 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 Duval County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$386,738 (negative 106.5213 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 Duval County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Duval 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 Duval County.

The governing body of the District is the District School Board, which is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 180 schools serving prekindergarten through twelfth grade students, reported 124,049.54 unweighted FTE for those students, and received approximately \$320.2 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 \$18.4 million in State transportation funding.



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

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

We have examined management's assertion, included in its representation letter dated February 9, 2011, that the Duval 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: 77 of the 603 students in our ESE Support Levels 4 and 5 sample¹ and 56 of the 166 students in our Career Education 9-12 (OJT) sample² 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Duval 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 ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 7, 8, 11, 15, 16, 21, 22, 23, 24, 25, 26, 27, 45, 51, 54, 56, 57, 63, 68, 69, and 71.

²For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 17, 19, 34, 37, 38, 39, 52, 58, 59, 72, 74, 76, and 77.

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.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,³ 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 27, 2011

³ 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

Duval 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	176	100.00%	37,917	100.00%	96,471.0600	100.00%
Sample Size ⁴	37	21.02%	450	1.19%	387.7133	0.40%
Students w/Exceptions	-	-	1	(0.22%)	-	-
Proposed Adjustment ⁵	-	-	-	-	36.9022	-
2. Basic with ESE Services						
Population ³	177	100.00%	7,105	100.00%	21,647.2700	100.00%
Sample Size ⁴	38	21.47%	333	4.69%	281.7434	1.30%
Students w/Exceptions	-	-	17	(5.11%)	-	-
Proposed Adjustment ⁵	-	-	-	-	15.1550	-
3. ESOL						
Population ³	137	100.00%	2,310	100.00%	2,838.7300	100.00%
Sample Size ⁴	36	26.28%	543	23.51%	431.2383	15.19%
Students w/Exceptions	-	-	30	(5.52%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(23.6872)	-
4. ESE Support Levels 4 and 5						
Population ³	75	100.00%	967	100.00%	1,148.7400	100.00%
Sample Size ⁴	27	36.00%	603	62.36%	536.7528	46.73%
Students w/Exceptions	-	-	77	(12.77%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(29.5100)	-
5. Career Education 9-12						
Population ³	24	100.00%	255	100.00%	1,943.7400	100.00%
Sample Size ⁴	9	37.50%	166	65.10%	29.3867	1.51%
Students w/Exceptions	-	-	56	(33.73%)	-	-
Proposed Adjustment ⁵	-	-	-	-	(6.5042)	-

All Programs						
Population ³	180	100.00%	48,554	100.00%	124,049.5400	100.00%
Sample Size ⁴	40	22.22%	2,095	4.31%	1,666.8345	1.34%
Students w/Exceptions	-	-	181	(8.64%)	-	-
Proposed Net Adjustment ⁵	-	-	-	-	(7.6442)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Duval 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	180	100.00%	1,581	100.00%
Sample Size ⁴	40	22.22%	239	15.12%
Teachers w/Exceptions	-	-	10	(4.18%)

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

Duval 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 Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	2.4700	1.074	2.6528
102 Basic 4-8	14.4764	1.000	14.4764
103 Basic 9-12	19.9558	1.033	20.6143
111 Grades K-3 with ESE Services	.9800	1.074	1.0525
112 Grades 4-8 with ESE Services	(1.8250)	1.000	(1.8250)
113 Grades 9-12 with ESE Services	16.0000	1.033	16.5280
130 ESOL	(23.6872)	1.124	(26.6244)
254 ESE Support Level 4	(12.5000)	3.520	(44.0000)
255 ESE Support Level 5	(17.0100)	4.854	(82.5665)
300 Career Education 9-12	<u>(6.5042)</u>	1.050	<u>(6.8294)</u>
Total	<u>(7.6442)</u>		<u>(106.5213)</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 proposed 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

Duval 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>#0121</u>	<u>#0301</u>	
101 Basic K-3	.0200	.2500	.....	.2700
102 Basic 4-8	.....	.....	.1500	.1500
103 Basic 9-12	.7009	.....	.....	.7009
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.2850	.....	.....	.2850
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.0059)	(.2500)	(.1500)	(1.4059)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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)

Duval 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 Adjustments ¹				Balance Forward
		#0501	#0661	#0831	#0841	
101	.2700	.....	.....	.3000	.2000	.7700
102	.1500	.....	5.8250	.....	.....	5.9750
103	.7009	(.4375)	.....	.....	.....	.2634
111	.0000	.....	.....	.....	.....	.0000
112	.2850	.....	1.0000	.....	.....	1.2850
113	.0000	.....	.....	.....	.....	.0000
130	(1.4059)	(.0625)	(4.8250)	(.3000)	(.2000)	(6.7934)
254	.0000	.....	(3.0000)	.....	(1.0000)	(4.0000)
255	.0000	.....	.5000	.....	1.0000	1.5000
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0000)</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)

Duval 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>#0861</u>	<u>#0901</u>	<u>#0921</u>	<u>#1491</u>	
101	.7700	.....	.....	.....	.....	.7700
102	5.9750	.....	.....	1.0000	.....	6.9750
103	.2634	4.0000	2.1750	.....	.....	6.4384
111	.0000	.....	.....	.....	.....	.0000
112	1.2850	.....	.....	(.5000)	.....	.7850
113	.0000	5.0000	.....	.....	.....	5.0000
130	(6.7934)	(.5000)	(2.1750)	.....	.....	(9.4684)
254	(4.0000)	(6.5000)	.....	(.5000)	(1.0000)	(12.0000)
255	1.5000	(2.0000)	.....	.....	1.0000	.5000
300	.0000	(.2750)	(.1600)	.....	.....	(.4350)
Total	<u>(1.0000)</u>	<u>(.2750)</u>	<u>(.1600)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4350)</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)

Duval 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
		#1641	#1701	#2131	#2221	
101	.7700	.....	.....	.....	.....	.7700
102	6.9750	.....	.....	.....	.3000	7.2750
103	6.4384	.....	.....	1.0000	.....	7.4384
111	.0000	.5000	.....	.....	.....	.5000
112	.7850	.....	.....	2.0000	.....	2.7850
113	5.0000	.....	.....	.....	.....	5.0000
130	(9.4684)	.....	.....	.....	(.3000)	(9.7684)
254	(12.0000)	3.5000	1.0000	(2.5000)	.....	(10.0000)
255	.5000	(4.0000)	(1.0000)	(.5000)	.....	(5.0000)
300	(.4350)	.....	.....	.....	.....	(.4350)
Total	<u>(1.4350)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4350)</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)

Duval 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
		#2241	#2301	#2371	#2381	
101	.7700	.....	.2500	.....	.....	1.0200
102	7.2750	.....	.....	.....	1.0000	8.2750
103	7.4384	4.1500	.....	.8750	.....	12.4634
111	.5000	.....	.....	.....	.....	.5000
112	2.7850	.....	.....	.....	(1.0000)	1.7850
113	5.0000	(1.5000)	.....	.....	.....	3.5000
130	(9.7684)	(2.6500)	(.2500)	(.8750)	.....	(13.5434)
254	(10.0000)	.....	.....	.....	.....	(10.0000)
255	(5.0000)	.....	.....	.....	.....	(5.0000)
300	(.4350)	(.5500)	.....	(2.0402)	.....	(3.0252)
Total	(1.4350)	(.5500)	.0000	(2.0402)	.0000	(4.0252)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval 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>#2391</u>	<u>#2411</u>	<u>#2451</u>	<u>#2461</u>	
101	1.0200	1.4500	.....	.....	.....	2.4700
102	8.2750	.....	.....	.....	.....	8.2750
103	12.4634	.....	3.2106	.....	.....	15.6740
111	.5000	.5000	.....	.....	.....	1.0000
112	1.7850	.....	.....	(.1200)	.....	1.6650
113	3.5000	.....	11.5000	.....	.....	15.0000
130	(13.5434)	(.9500)	(2.2106)	.....	.....	(16.7040)
254	(10.0000)	(1.0000)	(1.0000)	.....	1.0000	(11.0000)
255	(5.0000)	.0000	(11.5000)	.....	(1.0000)	(17.5000)
300	<u>(3.0252)</u>	.....	<u>(.0596)</u>	.....	.....	<u>(3.0848)</u>
Total	<u>(4.0252)</u>	<u>.0000</u>	<u>(.0596)</u>	<u>(.1200)</u>	<u>.0000</u>	<u>(4.2048)</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)

Duval 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>#2481</u>	<u>#2511</u>	<u>#2521</u>	<u>#2531</u>	
101	2.4700	.....	.....	.....	.....	2.4700
102	8.2750	.....	1.0000	.....	1.8014	11.0764
103	15.6740	3.2818	.....	.....	.....	18.9558
111	1.0000	.....	(.0200)	.....	.....	.9800
112	1.6650	.....	(1.0000)	.....	(.5000)	.1650
113	15.0000	1.0000	.....	.....	.....	16.0000
130	(16.7040)	(2.7818)	.....	.....	(1.3014)	(20.7872)
254	(11.0000)	(1.5000)	.....	.0000	.....	(12.5000)
255	(17.5000)	.....	.....	.0000	.....	(17.5000)
300	<u>(3.0848)</u>	<u>(.3995)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.4843)</u>
Total	<u>(4.2048)</u>	<u>(.3995)</u>	<u>(.0200)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.6243)</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)

Duval 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>#2581</u>	<u>#2591</u>	<u>#2601</u>	<u>#2641</u>	
101	2.4700	.....	.....	.....	.....	2.4700
102	11.0764	1.5000	.9000	.....	1.0000	14.4764
103	18.9558	.....	.....	.....	.....	18.9558
111	.9800	.....	.....	.....	.....	.9800
112	.1650	(1.4900)	(.5000)	.....	.....	(1.8250)
113	16.0000	.....	.....	.....	.....	16.0000
130	(20.7872)	.....	(.9000)	.....	(1.0000)	(22.6872)
254	(12.5000)	(1.0000)	1.0000	.....	.....	(12.5000)
255	(17.5000)	.9900	(.5000)	.....	.....	(17.0100)
300	<u>(3.4843)</u>	<u>.....</u>	<u>.....</u>	<u>(2.2670)</u>	<u>.....</u>	<u>(5.7513)</u>
Total	<u>(4.6243)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.2670)</u>	<u>.0000</u>	<u>(6.8913)</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)

Duval 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>Total</u>
		<u>#2651</u>	<u>#2801</u>	
101 Basic K-3	2.4700	.....	.....	2.4700
102 Basic 4-8	14.4764	.....	.....	14.4764
103 Basic 9-12	18.9558	.....	1.0000	19.9558
111 Grades K-3 with ESE Services	.9800	.....	.....	.9800
112 Grades 4-8 with ESE Services	(1.8250)	.....	.....	(1.8250)
113 Grades 9-12 with ESE Services	16.0000	.....	.....	16.0000
130 ESOL	(22.6872)	.....	(1.0000)	(23.6872)
254 ESE Support Levels 4 and 5	(12.5000)	.....	.....	(12.5000)
255 ESE Support Levels 4 and 5	(17.0100)	.....	.....	(17.0100)
300 Career Education 9-12	<u>(5.7513)</u>	<u>(.5335)</u>	<u>(.2194)</u>	<u>(6.5042)</u>
Total	<u>(6.8913)</u>	<u>(.5335)</u>	<u>(.2194)</u>	<u>(7.6442)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Duval 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 the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Duval 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 38.

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.

District-Wide**Ineligible Courses Reported in ESOL**

1. [Ref. 149] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for the Program by the Department of Education. The results of this comparison disclosed that eight courses at five schools were reported incorrectly in ESOL. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>	<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>District-Wide</u> (Continued)	
<u>Ineligible Courses Reported in ESOL</u> (Continued)	
101 Basic K-3	.0200
103 Basic 9-12	.7009
112 Grades 4-8 with ESE Services	.2850
130 ESOL	<u>(1.0059)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>West Riverside Elementary School (#0121)</u>	
2. [Ref. 12170] <u>One teacher taught classes that included ELL students. The teacher was not properly certified to teach ELL students and was not approved by the School Board to teach out of field. We propose the following adjustment:</u>	
101 Basic K-3	.2500
130 ESOL	<u>(.2500)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Loretto Elementary School (#0301)</u>	
3. [Ref. 30170] <u>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 the parents of the ELL students taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>	
102 Basic 4-8	.1500
130 ESOL	<u>(.1500)</u>
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Drop Back In Academy of Duval County (#0501)

4. [Ref. 50101] One student in our ESOL sample was withdrawn prior to the February 2010 survey and should not have been reported with that survey's results. We also noted the student's course schedule reported one course in Program No. 130 (ESOL) in error. We propose the following adjustment:

103 Basic 9-12	(.4375)	
130 ESOL	(.0625)	(.5000)
		(.5000)

Alfred I. duPont Middle School (#0661)

5. [Ref. 66101] The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fourth year. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

6. [Ref. 66102] One Basic student was withdrawn from school prior to the October 2009 survey and should not have been reported with that survey's results. We propose the following adjustment:

102 Basic 4-8	(.5000)	(.5000)
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7. [Ref. 66103] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	1.0000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Alfred I. duPont Middle School (#0661) (Continued)

8. [Ref. 66104] The files for four ESE students did not contain one or more of the following documents: a valid IEP or Matrix of Services form. We propose the following adjustment:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(.5000)	.0000

9. [Ref. 66170] One teacher taught Reading to classes that also included ELL students but was not properly certified to teach Reading or ELL students and was not approved by the School Board to teach ELL students out of field until February 9, 2010, after the October 2009 survey. We also noted that the letters used to notify parents of the teacher’s out-of-field status did not disclose that the teacher’s out-of-field subject area included ESOL. We propose the following adjustment:

102 Basic 4-8	4.3250	
130 ESOL	(4.3250)	.0000
		(.5000)

San Jose Elementary School (#0831)

10. [Ref. 83170] 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 until February 8, 2010, after the October 2009 survey. We also noted that the parents of the students were not notified of the teacher’s out-of-field status until February 9, 2010, after the October 2009 survey. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>San Jose Elementary School (#0831)</u> (Continued)	
101 Basic K-3	.3000
130 ESOL	(.3000)
	<u>.0000</u>
	<u>.0000</u>
<u>Bayview Elementary School (#0841)</u>	
11. [Ref. 84101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>1.0000</u>
	.0000
12. [Ref. 84170] <u>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 until February 8, 2010, after the October 2009 survey. We also noted that the parents of the ELL students taught by this teacher were not notified of the teacher's out-of-field status until February 9, 2010, after the October 2009 survey. We propose the following adjustment:</u>	
101 Basic K-3	.2000
130 ESOL	(.2000)
	<u>.0000</u>
	<u>.0000</u>
<u>Terry Parker High School (#0861)</u>	
13. [Ref. 86101] <u>The files for four ESE students did not contain IEPs that were valid for the reporting surveys. We propose the following adjustment:</u>	
103 Basic 9-12	2.0000
113 Grades 9-12 with ESE Services	(<u>2.0000</u>)
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>Terry Parker High School (#0861)</u> (Continued)		
14. [Ref. 86103] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
15. [Ref. 86104] <u>Ten ESE students were not reported in accordance with the students' <i>Matrix of Services</i> forms. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	7.0000	
254 ESE Support Level 4	(5.0000)	
255 ESE Support Level 5	(2.0000)	.0000
16. [Ref. 86105] <u>The IEPs and <i>Matrix of Services</i> forms for three ESE students were missing and could not be located. We propose the following adjustment:</u>		
103 Basic 9-12	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
17. [Ref. 86106] <u>The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(.2750)	(.2750)
		(.2750)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Englewood High School (#0901)

18. [Ref. 90101] The English language proficiency of four students was prematurely assessed prior to the students' continued ESOL placements for a fourth or fifth year. Assessments were conducted in March 2009; however, the students were due for reevaluation in the time period of October 31, 2009, through February 9, 2010. The ELL Student Plan for one of the students was not reviewed and updated until November 30, 2009, after the October 2009 survey. We propose the following adjustment:

103 Basic 9-12	2.1750	
130 ESOL	(2.1750)	.0000

19. [Ref. 90102] We noted the following exceptions involving four Career Education 9-12 (OJT) students: (a) the timecards for two students were missing and could not be located; (b) the timecard for one student indicated that the student was unemployed during the reporting survey, and there was no documentation that the student was otherwise engaged in a job search; and (c) one student was reported for more work hours than were supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	(.1600)	(.1600)
		(.1600)

Paxon Middle School (#0921)

20. [Ref. 92102] The IEP for one ESE student was not signed; consequently, the IEP was not valid for the reporting survey. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>	<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>Paxon Middle School (#0921)</u> (Continued)	
21. [Ref. 92103] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:</u>	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	<u>(.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Smart Pope Livingston Elementary (#1491)</u>	
22. [Ref. 149101] <u>Two ESE students were not reported in accordance with the students' <i>Matrix of Services</i> forms. We propose the following adjustment:</u>	
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>1.0000</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Mount Herman Exceptional Student Center (#1641)</u>	
23. [Ref. 164101] <u>The IEP and <i>Matrix of Services</i> form for one ESE student was missing and could not be located. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	.5000
255 ESE Support Level 5	<u>(.5000)</u>
	<u>.0000</u>
24. [Ref. 164102] <u>Six ESE students were not reported in accordance with the students' <i>Matrix of Services</i> forms. We propose the following adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>Mount Herman Exceptional Student Center (#1641)</u> (Continued)	
254 ESE Support Level 4	3.5000
255 ESE Support Level 5	(3.5000)
	<u>.0000</u>
	<u>.0000</u>
<u>Palm Avenue Exceptional Student Center (#1701)</u>	
25. [Ref. 170101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	(1.0000)
	<u>.0000</u>
	<u>.0000</u>
<u>Arlington Middle School (#2131)</u>	
26. [Ref. 213101] <u>Three ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>	
112 Grades 4-8 with ESE Services	2.0000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(.5000)
	<u>.0000</u>
27. [Ref. 213102] <u>The IEPs and Matrix of Services forms for two ESE students were missing and could not be located. We propose the following adjustment:</u>	
103 Basic 9-12	1.0000
254 ESE Support Level 4	(1.0000)
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Greenfield Elementary School (#2221)</u>		
28. [Ref. 222170] <u>One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>		
102 Basic 4-8	.3000	
130 ESOL	(.3000)	<u>.0000</u>
		<u>.0000</u>
<u>Samuel W. Wolfson High School (#2241)</u>		
29. [Ref. 224101] <u>The files for two ESE students did not contain either an EP or an IEP that were valid during the October 2009 survey or the February 2010 survey. We propose the following adjustment:</u>		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	(1.5000)	.0000
30. [Ref. 224102] <u>Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
31. [Ref. 224103] <u>We noted the following exceptions for two ELL students: (a) the <i>ELL Student Plan</i> for one student was not reviewed and updated for the 2009-10 school year, and (b) the <i>ELL Student Plan</i> for one student was incomplete as the <i>ELL Student Plan</i> did not include documentation showing the student's instructional programs and course schedule. We propose the following adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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)	
Samuel W. Wolfson High School (#2241) (Continued)		
103 Basic 9-12	1.3000	
130 ESOL	(1.3000)	.0000
32. [Ref. 224104] <u>The English language proficiency of two students was not assessed prior to the students' continued ESOL placements for a fourth or sixth year. Assessments were conducted in March 2009 and April 2009; however, the students were due for reevaluation in January 2010. We propose the following adjustment:</u>		
103 Basic 9-12	.6750	
130 ESOL	(.6750)	.0000
33. [Ref. 224105] <u>One student was incorrectly reported in ESOL in the February 2010 survey. The student's parents were notified on November 4, 2009, that the student was not eligible for ESOL and the course schedule in the student's file did not identify any courses that would employ ESOL strategies. We propose the following adjustment:</u>		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
34. [Ref. 224106] <u>We noted the following exceptions involving nine Career Education 9-12 (OJT) students: (a) the timecards for six students were missing and could not be located; (b) the timecards for two students were not signed by the students' employers; and (c) the timecard for one student indicated that the student was unemployed during the reporting survey and there was no documentation that the student was otherwise engaged in a job search. We propose the following adjustment:</u>		
300 Career Education 9-12	(.5500)	(.5500)
		(.5500)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Beauclerc Elementary School (#2301)</u>		
35. [Ref. 230170] <u>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 until February 8, 2010, after the October 2009 survey. We propose the following adjustment:</u>		
101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
		<u>.0000</u>
<u>Sandalwood High School (#2371)</u>		
36. [Ref. 237101] <u>The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fifth year. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
37. [Ref. 237102] <u>Seven students in Career Education 9-12 (OJT) were reported for more work hours than were supported by their timecards. We propose the following adjustment:</u>		
300 Career Education 9-12	(1.3994)	(1.3994)
38. [Ref. 237103] <u>The timecard for one Career Education 9-12 (OJT) student did not list the student's work hours on a daily basis and the timecard was not signed by the student and the student's employer. We propose the following adjustment:</u>		
300 Career Education 9-12	(.0344)	(.0344)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Sandalwood High School (#2371) (Continued)

39. [Ref. 237104] The timecards for six students in Career Education 9-12 (OJT) indicated that the students were not employed during the week of the reporting surveys. We also noted that there was no documentation that the students were otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	(.6064)	(.6064)
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40. [Ref. 237170] One teacher was appropriately approved by the School Board to teach out of field in Social Studies; however, the letter used to notify parents of the teacher's out-of-field status did not disclose that the teacher's out of field subject area was Social Studies. We propose the following adjustment:

103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
		(2.0402)

Fort Caroline Middle School (#2381)

41. [Ref. 238101] The IEP for one ESE student was missing and could not be located. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>Sabal Palm Elementary School (#2391)</u>		
42. [Ref. 239101] <u>The file for one ESE student did not contain an IEP covering the February 2010 survey. We propose the following adjustment:</u>		
101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000
43. [Ref. 239102] <u>The file for one ELL student in the February 2010 survey did not contain any documentation to support the student’s placement in ESOL. We propose the following adjustment:</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
44. [Ref. 239103] <u>The file for one ELL student did not contain adequate documentation to justify the student’s continued ESOL placement for a fourth year. We propose the following adjustment:</u>		
101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000
45. [Ref. 239104] <u>Four ESE students were not reported in accordance with the students’ Matrix of Services forms. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	
255 ESE Support Level 5	.5000	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Nathan B. Forrest High School (#2411)

46. [Ref. 241101] The English language proficiency of one ELL student was not assessed prior to the student’s continued ESOL placement for a fourth year. The assessment was conducted in April 2009; however, the student was due for reevaluation in January 2010. We propose the following adjustment:

103 Basic 9-12	.3202	
130 ESOL	<u>(.3202)</u>	.0000

47. [Ref. 241102] The file for one ELL student in the October 2009 survey did not contain any documentation to support the student’s placement in ESOL. We propose the following adjustment:

103 Basic 9-12	.4601	
130 ESOL	<u>(.4601)</u>	.0000

48. [Ref. 241103] One student was reported incorrectly in ESOL. The student had been exited from ESOL on July 29, 2009, and should have been reported in the Basic education program. We propose the following adjustment:

103 Basic 9-12	.9702	
130 ESOL	<u>(.9702)</u>	.0000

49. [Ref. 241104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4601	
130 ESOL	<u>(.4601)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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**Nathan B. Forrest High School (#2411)** (Continued)

50. [Ref. 241105] The IEPs for two students in the February 2010 survey were missing and could not be located. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000

51. [Ref. 241106] The files for 23 ESE students contained invalid *Matrix of Services* forms. The *Matrix of Services* forms were all dated February 11, 2010, and could not be attributed to any specific IEP. We also noted that 21 of the *Matrix of Services* forms were incomplete as the Domain D section was left blank. In addition, 2 of the students in the October 2009 survey were not reported in accordance with the *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	12.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(11.5000)	.0000

52. [Ref. 241107] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.0596)	(.0596)
		(.0596)

Crown Point Elementary School (#2451)

53. [Ref. 245101] The attendance records for one part-time student attending one gifted course were missing and could not be located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.1200)	(.1200)
		(.1200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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)
<u>Findings</u>		
<u>Neptune Beach Elementary School (#2461)</u>		
54. [Ref. 246101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		<u>.0000</u>
<u>Edward H. White High School (#2481)</u>		
55. [Ref. 248101] <u>The file for one ELL student in the October 2009 survey did not contain documentation to support the student's placement in ESOL. We propose the following adjustment:</u>		
103 Basic 9-12	.3960	
130 ESOL	(.3960)	.0000
56. [Ref. 248102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
57. [Ref. 248103] <u>The IEP for one ESE student was not signed; consequently, the IEP was not valid for the reporting survey. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
58. [Ref. 248104] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(.2158)	(.2158)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>Edward H. White High School (#2481)</u> (Continued)		
59. [Ref. 248105] <u>Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by their timecards. We propose the following adjustment:</u>		
300 Career Education 9-12	(.1837)	(.1837)
60. [Ref. 248170] <u>One teacher was appropriately approved by the School Board to teach Reading and ELL students out of field; however, the letter used to notify parents of the teacher's out-of-field status disclosed the teacher's out-of-field status in Reading only with no mention the teacher's out-of-field status in ESOL. We propose the following adjustment:</u>		
103 Basic 9-12	2.3858	
130 ESOL	(2.3858)	.0000
		(.3995)
<u>Twin Lakes Academy Elementary School (#2511)</u>		
61. [Ref. 251101] <u>The attendance records for one part-time student were missing and could not be located. We also noted that the student's file did not contain a valid IEP for the February 2010 survey. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	(.0200)	(.0200)
62. [Ref. 251102] <u>The file for one ESE student did not contain an IEP covering the October 2009 and February 2010 surveys. We propose the following adjustment:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000
		(.0200)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>Alden Road Exceptional Student Center (#2521)</u>		
63. [Ref. 252101] <u>Five ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>
<u>Twin Lakes Academy Middle School (#2531)</u>		
64. [Ref. 253101] <u>The IEP for one ESE student was not signed; consequently, the IEP was not valid for the reporting survey. We propose the following adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
65. [Ref. 253102] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>		
102 Basic 4-8	.6132	
130 ESOL	(.6132)	.0000
66. [Ref. 253170] <u>The parents of students taught by one out-of-field teacher in ESOL were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
102 Basic 4-8	.6882	
130 ESOL	(.6882)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Mandarin Oaks Elementary School (#2581)

67. [Ref. 258101] The files for two ESE students did not contain a valid IEP or EP.

We propose the following adjustment:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(1.5000)	.0000

68. [Ref. 258102] 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	(1.0000)	
255 ESE Support Level 5	1.0000	.0000

69. [Ref. 258103] One student was reported for one physical therapy course in Program No. 255 (ESE Support Level 5); however, the student was being provided this service while on campus. The *Matrix of Services* form indicated the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for on-campus instruction. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0100	
255 ESE Support Level 5	(.0100)	.0000
		<u>.0000</u>

Mandarin Middle School (#2591)

70. [Ref. 259101] The files for three ELL students did not contain documentation to justify the students' continued ESOL placements for a fourth, fifth, or sixth year. We propose the following adjustment:

102 Basic 4-8	.9000	
130 ESOL	(.9000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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

Mandarin Middle School (#2591) (Continued)

71. [Ref. 259102] Four ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

Mandarin High School (#2601)

72. [Ref. 260101] The timecards for 14 Career Education 9-12 (OJT) students were missing and could not be located. We also noted that 2 of the above students (also reported in other surveys) were reported for more work hours than were supported by their timecards. We propose the following adjustment:

300 Career Education 9-12	(2.2670)	(2.2670)
		(2.2670)

Chets Creek Elementary School (#2641)

73. [Ref. 264101] The files for two ELL students did not contain documentation to justify the students' continued ESOL placements for a fourth or fifth year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval 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>	<u>Proposed Net Adjustments (Unweighted FTE)</u>
<u>First Coast High School (#2651)</u>	
74. [Ref. 265101] <u>Three Career Education 9-12 (OJT) students were not employed during the reporting surveys. We propose the following adjustment:</u>	
300 Career Education 9-12	(.5335) (.5335)
	(.5335)
<u>Frank H. Peterson Academies of Technology (#2801)</u>	
75. [Ref. 280101] <u>The files for two students did not contain documentation to justify the students' continued ESOL placements for a fourth year. We propose the following adjustment:</u>	
103 Basic 9-12	1.0000
130 ESOL	(1.0000) .0000
76. [Ref. 280102] <u>One Career Education 9-12 (OJT) 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	(.0598) (.0598)
77. [Ref. 280103] <u>The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>	
300 Career Education 9-12	(.1596) (.1596)
	(.2194)
Proposed Net Adjustment	(7.6442)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Duval 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 window are reported with that survey’s results; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (4) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student’s entry into that year based on their individual anniversary dates; (5) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (6) ESE students are reported in accordance with their *Matrix of Services* forms; (7) teachers are properly certified or, if teaching out of field, are approved to teach out of field by the School Board; (8) parents are appropriately notified of teachers’ out-of-field status; and (9) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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)

Duval 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)

Duval 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.

Duval 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 Duval County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Duval 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 Duval County.

For the fiscal year ended June 30, 2010, the District operated 180 schools serving prekindergarten through twelfth grade students, reported 124,049.54 unweighted FTE, and received approximately \$320.2 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.

Duval 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.

Duval 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:

Duval 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: Ineligible Courses Reported in ESOL	1
1. West Riverside Elementary School	2
2. Loretto Elementary School	3
3. Drop Back In Academy of Duval County	4
4. Duncan Fletcher Middle School	NA
5. Alfred I. duPont Middle School	5 through 9
6. San Jose Elementary School	10
7. Bayview Elementary School	11 and 12
8. Terry Parker High School	13 through 17
9. Englewood High School	18 and 19
10. Paxon Middle School	20 and 21
11. Windy Hill Elementary School	NA
12. Smart Pope Livingston Elementary	22
13. Mount Herman Exceptional Student Center	23 and 24
14. Palm Avenue Exceptional Student Center	25
15. Kings Trail Elementary School	NA
16. Holiday Hill Elementary School	NA
17. Oak Hill Elementary School	NA
18. Arlington Middle School	26 and 27
19. Greenfield Elementary School	28
20. Samuel W. Wolfson High School	29 through 34
21. Beauclerc Elementary School	35
22. Sandalwood High School	36 through 40
23. Fort Caroline Middle School	41
24. Sabal Palm Elementary School	42 through 45
25. Arlington Heights Elementary School	NA
26. Nathan B. Forrest High School	46 through 52
27. Crown Point Elementary School	53
28. Neptune Beach Elementary School	54
29. Edward H. White High School	55 through 60
30. Twin Lakes Academy Elementary School	61 and 62
31. Alden Road Exceptional Student Center	63
32. Twin Lakes Academy Middle School	64 through 66
33. Landmark Middle School	NA
34. Mandarin Oaks Elementary School	67 through 69
35. Mandarin Middle School	70 and 71
36. Mandarin High School	72
37. Chets Creek Elementary School	73
38. First Coast High School	74
39. Frank H. Peterson Academies of Technology	75 through 77
40. A. Philip Randolph Academies of Technology	NA



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

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

We have examined management's assertion, included in its representation letter dated February 9, 2011, that the Duval 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

In our opinion, the Duval 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 noncompliance with the State requirements mentioned above. We considered this 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 The noncompliance mentioned above, while indicative of certain control deficiencies,¹ is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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.*

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 27, 2011

SCHEDULE F

Duval 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	2,023	100.00%	90,937	100.00%
Sample ²	-	-	532	0.59%
<u>Sample Students</u>				
With Exceptions ³	-	-	24	(4.51%)
Proposed Net Adjustment	-	-	0	(0.00%)

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 90,937 students in the following ridership categories: 4,279 in IDEA (K-12), Weighted; 402 in IDEA (K-12), Unweighted; 907 in IDEA (PK), Weighted; 2 in Teenage Parents and Infants; 2,816 in Hazardous Walking; 82,328 in Two Miles or More; 9 in Center to Center (IDEA), Weighted; 194 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 2,023 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included. (See Finding No. 1.)

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Duval 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. The Duval 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 53.

**Students
 Transported
 Proposed Net
Adjustments**

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.

1. [Ref. 51/52/57/59] The number of days-in-term was incorrectly reported for 147 students, as follows:
 - a. One student in the July 2009 survey was reported for 27 days-in-term; however, the District's calendar supported only 12 days-in-term. (Ref. 51)
 - b. One student in the October 2009 survey was reported for 90 days-in-term; however, the District's calendar supported only 18 days-in-term. (Ref. 52)
 - c. Fifty-nine students in the February 2010 survey were reported for varying days-in-term (72, 54, 36, or 18 days); however, the District's calendar supported that these students were being transported for the full 90-day term. (Ref. 57)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval 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>
d. <u>Eighty-six students in the February 2010 survey were reported for 90 days-in-term; however, the District’s calendar supported that these student were transported only one day per week or 18 days-in-term. (Ref. 59)</u>	
<u>We propose the following adjustments:</u>	
a. <u>July 2009 Survey</u>	
<u>27 Days-in-Term</u> IDEA (PK), Weighted	(1)
<u>12 Days-in-Term</u> IDEA (PK), Weighted	<u>1</u> 0
b. <u>October 2009 Survey</u>	
<u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted	(1)
<u>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	<u>1</u> 0
c. <u>February 2010 Survey</u>	
<u>90 Days-in-Term</u> IDEA (PK), Weighted	59
<u>72 Days-in-Term</u> IDEA (PK), Weighted	(3)
<u>54 Days-in-Term</u> IDEA (PK), Weighted	(12)
<u>36 Days-in-Term</u> IDEA (PK), Weighted	(37)
<u>18 Days-in-Term</u> IDEA (PK), Weighted	<u>(7)</u> 0
d. <u>February 2010 Survey</u>	
<u>90 Days-in-Term</u> Center to Center (IDEA), Unweighted	(86)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval 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>18 Days-in-Term</u> Center to Center (IDEA), Unweighted	86	0
<p>2. [Ref. 53] <u>Six students in the October 2009 survey were reported incorrectly in the IDEA (K-12), Unweighted ridership category. The students' IEPs indicated that these students actually met the requirements to be reported in the IDEA (K-12), Weighted ridership category. We propose the following adjustment:</u></p>		
<p><u>October 2009 Survey</u></p>		
<u>90 Days-in-Term</u> IDEA (K-12), Weighted (<i>Sample Students</i>)	6	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(6)	0
<p>3. [Ref. 54/55] <u>Nine students (five in the October 2009 survey and four in the February 2010 survey) were reported in the Center to Center (IDEA), Weighted ridership category in error and should have been reported in the IDEA (K-12), Weighted ridership category. During the October 2009 survey (Ref. 54), five students were reported for varying days-in-term (54, 36, or 6 days); however, they should have been reported for a 90-day term. During the February 2010 survey (Ref. 55), four students were reported for an 18-day term but should have been reported for a 90-day term. We propose the following adjustments:</u></p>		
<p><u>October 2009 Survey</u></p>		
<u>90 Days-in-Term</u> IDEA (K-12), Weighted (<i>Sample Students</i>)	5	
<u>54 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Sample Students</i>)	(3)	
<u>36 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	
<u>6 Days-in-Term</u> Center to Center (IDEA), Weighted (<i>Sample Student</i>)	(1)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval 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>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	4	
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Weighted (<i>Sample Students</i>)	<u>(4)</u>	0
<p>4. [Ref. 56/58] <u>Seven students (six in the February 2010 survey and one in the June 2010 survey) were reported incorrectly in an IDEA-weighted ridership category. The students' IEPs indicated that these students did not meet the requirements for an IDEA-weighted classification; however, these students were eligible to be reported in other ridership categories. We propose the following adjustments:</u></p>		
<u>February 2010 Survey (Ref. 56)</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(5)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	<u>5</u>	0
<u>June 2010 Survey (Ref. 58)</u>		
<u>8 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0
<p>5. [Ref. 60] <u>Two students were reported in the Teenage Parents and Infants ridership category; however, the students were not enrolled in that Program but were otherwise eligible for State transportation funding. We propose the following adjustment:</u></p>		
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Teenage Parents and Infants (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	<u>0</u>
Proposed Net Adjustment		<u>0</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Duval 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) transported students are reported in the correct ridership categories for the correct number of days-in-term; and (2) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria on the students' IEP.

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.

Duval 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 Duval County

For the fiscal year ended June 30, 2010, the District received approximately \$18.4 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	137	1,998
October 2009	920	42,707
February 2010	907	44,863
June 2010	<u>59</u>	<u>1,369</u>
Total	<u>2,023</u>	<u>90,937</u>

3. Statutes and Rules

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

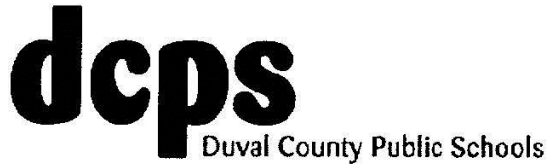
- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Duval 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



1701 Prudential Drive
Jacksonville, FL 32207-8182
www.duvalschools.org

September 15, 2011

Mr. David W. Martin, CPA
Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450
Attn: Nancy M. Reeder, Section 241

Subject: Response to the **revised draft (preliminary and tentative) report** on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Duval County District School Board for the fiscal year ended June 30, 2010.

Dear Mr. Martin:

District personnel has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and the number of students transported for the fiscal year ended June 30, 2010. However, I am aware that your procedures disclosed material noncompliance involving students reported in Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12 (on-the-job-training). The District's corrective actions to the findings of these areas are as follow:

Exceptional Student Education

- The Exceptional Education and Student Services (EE/SS) Department has recognized that a certain level of inconsistency or 'disconnect' exists between the classroom ESE teacher, who gathers various elements of information, and the accurate reporting of this information to the school data input operators (CRTs) for input into the district's student data system, Genesis. In response, the EE/SS Department developed documents that may be use – *on a voluntary basis* – by each teacher/school to accurately collect such information as IEP initiation/duration dates, student schedules, and FEFP Matrix of Services ratings for each student. Each school is provided a copy of these 'suggested' data collection/gathering tools to assist in the accurate reporting of information. Feedback from school staff that elected to implement this assistance is that it has increased the accuracy and effective reporting of required data elements to the school-based data input operator.
- For the 2010/2011 school year, the EE/SS Department continued its implementation of a quarterly 'mandatory' data verification process for each school instructional leader/principal. Before the FTE periods in October and February of the school year, each school principal is required to sign and submit a 'verification' form confirming that certain audit compliance activities – such as current IEP validation, FEFP "match" and entry – have been completed and verified for each student with disabilities in the school. In addition, reporting periods in January (to address new students entering the school) and May were required to document that an active IEP and corresponding FEFP Matrix of Services was developed for the next school year for every student with disabilities in the school.
- During the 2010/2011 school year, the EE/SS Department provided on-going training regarding compliance/quality elements of the IEP and FEFP Matrix of Services. Specific elementary ESE teacher compliance training was offered in three 'open' sessions, secondary ESE teacher compliance training was offered in three 'open' sessions, and "New ESE Teacher Training" which included required

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

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Duval County Public Schools
Response to Revised Draft Audit Report
For Fiscal Year Ended June 30, 2010

compliance elements, was offered in eight 'open' sessions designed specifically for teachers new to Exceptional Student Education.

Career and Technical Education

- We have met with school-based staff to ensure that the time cards will now be collected at the end of the school year with the "closing of school" process and maintained with FTE records. Two of the schools ran into issues when the teacher of record had been surplused and subsequently transferred to another school within the district.
- In our preplanning meetings, we will also review the FTE requirements with all CTE teachers who co-op or provide credit-bearing internships for their students.

Other individual instances of noncompliance were noted, and the District's corrective actions to these areas are as follow:

English for Speakers of Other Languages

- The eight courses reported incorrectly in ESOL have been taken out of the district's course master so that they cannot be chosen for use by school administration.
- In response to state emphasis on anniversary date testing, the district put processes in place for the 2010/11 school year to anniversary date test those students who have been in the program 3 years or longer, convene an ELL Committee, and determine need for continuation of services. Schools were informed of new district processes to accommodate this change from an annual evaluation to anniversary date testing for those over three years.
- The ESOL office will monitor a tracking process to ensure that an annual evaluation for continued program services is received for every active ESOL student after the third year.
- The ESOL office will identify students "Over 6 Years" and report that to the Information Management Office prior to Survey 2 and Survey 3. The Information Management Office will remove the weighted funding coding from that student's schedule. When historical FTE data become available, the ESOL Research Analyst can report that data to the Information Management Office. At that point, we will again generate student lists to schools, as a reminder.
- The ESOL office is in continual collaboration with schools in an effort to provide technical assistance to their staff members regarding ESOL requirements. Schools are urged to be diligent in identifying any incorrect data input.

Attendance

- A report has been requested through our IT department that the district staff can run on students withdrawn and those who did not enter after the date certain. The generated FTE will show as an error for these students and will be cleaned up prior to the final amendment date.
- Attendance documentation will be emphasized in the checklist that the schools are required to submit with the funding certification.

Certification

- Provide additional or updated training for those persons entering course information at the school level and make this training mandatory. Many data entry operators enter information based on old

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

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Duval County Public Schools
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For Fiscal Year Ended June 30, 2010

methods. Veteran personnel and their supervisors may assume they do not need this training because they have had similar training in the past. However, updated information is provided in each training session and those who do not attend may miss the important information to correctly enter data. This leads to the miscoding of teacher assignments. For example, basic education teachers who are a part of the ESE co-teacher assignment may be assigned both the basic education course number and the ESE course number. This will report the teacher as out of field for ESE – and the ESE teacher out of field for the basic education course. Failure to place the correct suffix indicator for exceptionalities into the course master also causes inaccurate reporting. Without the correct suffix, teachers will not show on the report for Board approval. This leads mostly to no Board approval for ESOL.

- Provide principals/school-based administrators with training and/or information in out of field processing, staffing, and parent notification. The certification office meets and will continue to meet with master schedulers and administrators to provide updated information on maintaining compliance.
- Adhere to deadlines for entering course information into the course master. The sooner the information is entered, the sooner the out of field can be determined. With extra time, errors can be detected and corrected before the survey periods.
- Continue to provide principals with a sample of a parent notification letter/memorandum. While improper notification has decreased greatly, many notices still do not include important information such as the date and subject area for which the teacher is out of field. During each survey period, each principal is provided the list of teachers who are found to be out of field and a sample of the notice with the information it should include. This will be a continued practice.

Transportation

- In reference to incorrect reporting of days-in-term, the district has some students who require bus transportation for various programs that do not meet everyday such as speech therapy, community based instruction, and gifted programs. The number of days per week for transportation varies depending on individual student needs and program type. In addition, the same students may ride the bus daily for their transportation to and from school. With selected students attending programs with a variety of days in term, we will work with the IT department toward a solution to reporting the correct student transportation days in term. Ideally, there should be a student transportation record, with the correct days in term, for each program in which the student participates. From the potential multiple transportation records per student, the record with the greatest funding potential should be selected programmatically for FEFP transmission. Plans are to modify the data entry procedures and transmission extraction programs.
- In reference to missing criteria on the IEP, currently the student IEP data is documented through a program that is independent of the student information system. The Transportation department needs to receive a report of all exceptional education students listing the special transportation needs as stated on the IEP. Additionally, we will work with the IT department to develop a comparison report that compares the Transportation service flags to the IEP transportation related services fields and lists discrepancies. This will place attention on students who may not be receiving correct services or whose IEP does not include needed services. In addition, the Exceptional Education Department needs to focus on additional and continuing training for teachers for appropriate IEP documentation for students who need transportation as a related service and have special needs. The district auditor continues the procedure of sampling

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

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Duval County Public Schools
Response to Revised Draft Audit Report
For Fiscal Year Ended June 30, 2010

transportation related documentation on the IEP, along with other FTE survey documentation, to help the schools add focus to this area.

Please be assured that the District continues in its efforts to comply and conform to all Florida Statutes and Department of Education rules and regulations related to the Florida Education Finance Program. The deficiencies outlined in the draft report indicate that there are areas requiring attention and these will be addressed. For further assurance, the district FTE auditor will continue to examine a sample of student documentation at the school level to aide in school administration's focus on requirements of adequate documentation to support FTE reporting, and the findings will continue to be reported to District administration for corrective actions.

The District accepts the findings as outlined in the revised draft report. For any questions, please contact Ruth Fulgham, District FTE Auditor, at (904) 858-6340.

Sincerely,



Ed Pratt-Dannals
Superintendent of Schools

RF/ff