

**ALACHUA COUNTY  
DISTRICT SCHOOL BOARD**

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**Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students**

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2011



## BOARD MEMBERS AND SUPERINTENDENT

Alachua County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Tina Pinkoson to 11-15-10	1
April M. Griffin, Vice Chair from 11-16-10	1
Eileen F. Roy	2
F. Wesley Eubank to 11-15-10	3
Dr. Gunnar F. Paulson from 11-16-10	3
Barbara J. Sharpe, Vice Chair to 11-15-10, Chair from 11-16-10	4
Virginia S. Childs, Chair to 11-15-10	5
Carol Oyenarte from 11-16-10	5

Dr. W. Daniel Boyd, Jr., Superintendent

The examination team leader was Jeremy A. Riggins, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at [nancyreeder@aud.state.fl.us](mailto:nancyreeder@aud.state.fl.us) or by telephone at (850) 414-9941.

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Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2011

<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>F.A.C.</b>	Florida Administrative Code
<b>FCAT</b>	Florida Comprehensive Assessment Test
<b>FES</b>	Fluent English Speaker
<b>F.S.</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2011

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## EXECUTIVE SUMMARY

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### Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and student transportation, the Alachua 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, 2011.

- Of the 206 teachers in our sample, 30 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- Forty-four of the 148 students in our ESOL sample and 40 of the 135 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Of the 301 students in our student transportation sample, 34 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 59 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 4.0817 but has a potential impact on the District's weighted FTE of a negative 58.9785. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 24 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. That computation 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 Alachua County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$213,724 (negative 58.9785 times \$3,623.76).

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 Alachua County

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 62 schools serving prekindergarten through twelfth grade students, reported 26,873.13 unweighted FTE for those students, and received approximately \$63.5 million in State funding for those FTE.

### Florida Education Finance Program (FEFP)

#### Full-Time Equivalent (FTE) Students

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 that 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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$5 million in State transportation funding.



DAVID W. MARTIN, CPA  
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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 ALACHUA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 2, 2011, that the Alachua 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, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 206 teachers in our sample, 30 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.<sup>1</sup>

2. Students

Forty-four of the 148 students in our ESOL sample<sup>2</sup> and 40 of the 135 students in our ESE Support Levels 4 and 5 sample<sup>3</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Alachua 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, 2011.

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 SCHEDULES A, B, C, and D.

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<sup>1</sup> For teachers, see SCHEDULE D, Finding Nos. 5, 6, 19, 20, 21, 28, 31, 32, 39, 42, 45, 46, 49, 51, 52, 55, and 59.

<sup>2</sup> For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 3, 4, 7, 16, 23, 26, 27, 29, 33, 34, 37, 38, 43, 47, 50, and 53.

<sup>3</sup> For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 24, 25, 30, 35, 36, 41, 44, 48, 54, 56, 57, and 58.

### 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.<sup>4</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>4</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and 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

March 27, 2012

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<sup>4</sup> *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**

Alachua 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, 2011

**Reported FTE**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 26,873.13 unweighted FTE at 62 schools to the Department of Education for the fiscal year ended June 30, 2011.

**Schools and Students**

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (62) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (14,538) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	61	20	9,907	194	2	18,519.7500	156.3238	34.9059
Basic with ESE Services	60	19	3,986	163	1	7,445.9000	145.0050	8.9767
ESOL	32	15	425	148	44	339.9300	102.0731	(34.0700)
ESE Support Levels 4 and 5	28	18	193	135	40	129.3400	89.5456	(13.7943)
Career Education 9-12	8	2	<u>27</u>	<u>25</u>	<u>0</u>	<u>438.2100</u>	<u>3.4243</u>	<u>(.1000)</u>
All Programs	62	20	<u>14,538</u>	<u>665</u>	<u>87</u>	<u>26,873.1300</u>	<u>496.3718</u>	<u>(4.0817)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Alachua 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, 2011

**Teachers**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (595) consisted of 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 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 206 and found exceptions for 30 of those teachers.

**Proposed Adjustments**

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. (See SCHEDULES B, C, and D.)

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Alachua 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, 2011

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	10.5750	1.089	11.5162
102 Basic 4-8	19.5262	1.000	19.5262
103 Basic 9-12	4.8047	1.031	4.9536
111 Grades K-3 with ESE Services	4.8000	1.089	5.2272
112 Grades 4-8 with ESE Services	1.2167	1.000	1.2167
113 Grades 9-12 with ESE Services	2.9600	1.031	3.0518
130 ESOL	(34.0700)	1.147	(39.0783)
254 ESE Support Level 4	(1.9734)	3.523	(6.9523)
255 ESE Support Level 5	(11.8209)	4.935	(58.3361)
300 Career Education 9-12	(.1000)	1.035	(.1035)
Total	<u>(4.0817)</u>		<u>(58.9785)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

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

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C**

Alachua 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, 2011

<b><u>No. Program</u></b>	<b><u>Proposed Adjustments<sup>1</sup></u></b>			<b><u>Balance Forward</u></b>
	<b><u>#0031</u></b>	<b><u>#0041</u></b>	<b><u>#0081</u></b>	
101 Basic K-3	4.9600	.2150	(1.0000)	4.1750
102 Basic 4-8	5.8550	.....	.....	5.8550
103 Basic 9-12	.....	.....	(.5000)	(.5000)
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	.....	1.0000	1.0000
113 Grades 9-12 with ESE Services	.....	.....	2.5000	2.5000
130 ESOL	(10.8150)	(.2150)	.....	(11.0300)
254 ESE Support Level 4	.....	.....	(.2334)	(.2334)
255 ESE Support Level 5	.....	.....	(2.9400)	(2.9400)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>(.6734)</u>	<u>(.6734)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0082</u>	<u>#0091</u>	<u>#0101</u>	<u>#0141</u>	
101	4.1750	.....	1.4800	.3900	.....	6.0450
102	5.8550	.....	.8150	.....	7.3392	14.0092
103	(.5000)	.....	.....	.....	.....	(.5000)
111	.5000	.....	.5000	1.4800	.....	2.4800
112	1.0000	.....	.....	.....	.....	1.0000
113	2.5000	.....	.....	.....	.....	2.5000
130	(11.0300)	.....	(2.2950)	(.3900)	(7.3392)	(21.0542)
254	(.2334)	.....	1.5000	(1.5000)	.....	(.2334)
255	(2.9400)	(.3250)	(2.0000)	.....	.....	(5.2650)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.6734)</u>	<u>(.3250)</u>	<u>.0000</u>	<u>(.0200)</u>	<u>.0000</u>	<u>(1.0184)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0151</u>	<u>#0311</u>	<u>#0321</u>	<u>#0431</u>	
101	6.0450	.....	.8400	1.9950	.....	8.8800
102	14.0092	.....	.5000	1.8300	.....	16.3392
103	(.5000)	3.9620	.....	.....	1.3427	4.8047
111	2.4800	.....	.3200	.....	.....	2.8000
112	1.0000	.....	.....	.....	.....	1.0000
113	2.5000	.4600	.....	.....	.....	2.9600
130	(21.0542)	(3.5020)	(1.3400)	(3.8250)	(.2668)	(29.9880)
254	(.2334)	.....	.2400	.....	.....	.0066
255	(5.2650)	(.9200)	(1.4000)	.....	(1.4759)	(9.0609)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1000)</u>	<u>(.1000)</u>
Total	<u>(1.0184)</u>	<u>.0000</u>	<u>(.8400)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(2.3584)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua 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, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0481</u>	<u>#0482</u>	<u>#0501</u>	<u>#0502</u>	
101	8.8800	.....	1.2750	(.1600)	.....	9.9950
102	16.3392	1.4178	.1900	.1950	1.3842	19.5262
103	4.8047	.....	.....	.....	.....	4.8047
111	2.8000	.....	.....	.....	.....	2.8000
112	1.0000	.0167	.2000	.....	.....	1.2167
113	2.9600	.....	.....	.....	.....	2.9600
130	(29.9880)	(1.4178)	(1.4650)	(.0350)	(1.0842)	(33.9900)
254	.0066	.....	.0200	.....	.....	.0266
255	(9.0609)	(.8800)	(.5000)	.....	(.8800)	(11.3209)
300	(.1000)	.....	.....	.....	.....	(.1000)
Total	<u>(2.3584)</u>	<u>(.8633)</u>	<u>(.2800)</u>	<u>.0000</u>	<u>(.5800)</u>	<u>(4.0817)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua 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, 2011

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Total</u>
		<u>#0561</u>	<u>#0571</u>	
101 Basic K-3	9.9950	.5000	.0800	10.5750
102 Basic 4-8	19.5262	.....	.....	19.5262
103 Basic 9-12	4.8047	.....	.....	4.8047
111 Grades K-3 with ESE Services	2.8000	.....	2.0000	4.8000
112 Grades 4-8 with ESE Services	1.2167	.....	.....	1.2167
113 Grades 9-12 with ESE Services	2.9600	.....	.....	2.9600
130 ESOL	(33.9900)	.....	(.0800)	(34.0700)
254 ESE Support Level 4	.0266	.....	(2.0000)	(1.9734)
255 ESE Support Level 5	(11.3209)	(.5000)	.....	(11.8209)
300 Career Education 9-12	<u>(.1000)</u>	<u>.....</u>	<u>.....</u>	<u>(.1000)</u>
Total	<u>(4.0817)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.0817)</u>

<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Alachua 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, 2011

**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 teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Alachua 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 35.

**Findings**

*Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**J. J. Finley Elementary School (#0031)**

1. [Ref. 3101] Although the ELL Committee for one student considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, the FCAT test used as one of the criteria to continue the student in ESOL was not timely to the student’s anniversary date. We also noted that the ELL Student Plan for the 2010-11 school year only authorized the reporting of Language Arts courses in Program No. 130 (ESOL). We propose the following adjustment:

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

102 Basic 4-8	.6500	
130 ESOL	(.6500)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**J. J. Finley Elementary School (#0031)** (Continued)

2. [Ref. 3102] One student was reported incorrectly in ESOL in the October 2010 survey. The student had been exited from ESOL on August 26, 2010, and should have been reported in Basic education. We propose the following adjustment:

102 Basic 4-8	.4200	
130 ESOL	<u>(.4200)</u>	.0000

3. [Ref. 3103] The ELL Student Plans for two students were not complete. The ELL Student Plans did not include documentation showing that the students' instructional programs and course schedules were prepared prior to the October 2010 survey. We propose the following adjustment:

102 Basic 4-8	.7950	
130 ESOL	<u>(.7950)</u>	.0000

4. [Ref. 3104/05] The 2010-11 school year update to the ELL Student Plans for 12 students only authorized the reporting of Language Arts courses in Program No. 130 (ESOL). We propose the following adjustments:

<u>Ref. 34104</u>		
101 Basic K-3	3.5900	
102 Basic 4-8	1.3400	
130 ESOL	<u>(4.9300)</u>	.0000

<u>Ref. 34105</u>		
101 Basic K-3	.1700	
130 ESOL	<u>(.1700)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**J. J. Finley Elementary School (#0031)** (Continued)

5. [Ref. 3171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. In addition, the teacher 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:

102 Basic 4-8	2.6500	
130 ESOL	<u>(2.6500)</u>	.0000

6. [Ref. 3172] One teacher was not certified to teach during the 2010-11 school year. The teacher had applied for certification in Elementary Education but a certificate was not issued. We propose the following adjustment:

101 Basic K-3	1.2000	
130 ESOL	<u>(1.2000)</u>	.0000
		<u>.0000</u>

**Stephen Foster Elementary School (#0041)**

7. [Ref. 4101] The 2010-11 school year update to the ELL Student Plan for one student did not authorize the reporting of Language Arts courses in Program No. 130 (ESOL). We propose the following adjustment:

101 Basic K-3	.2150	
130 ESOL	<u>(.2150)</u>	.0000
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sidney Lanier Center (#0081)**

8. [Ref. 8101] The course schedules for two students (one in the Basic sample and one in the ESE Support Levels 4 and 5 sample) were incorrectly reported in Program No. 101 (Basic K-3) and Program No. 103 (Basic 9-12), respectively. The students' files contained documentation supporting their placements and reporting in Program No. 111 (Grades K-3 with ESE Services) and Program No. 254 (ESE Support Level 4), respectively. We propose the following adjustment:

101 Basic K-3	(1.0000)	
103 Basic 9-12	(.5000)	
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>.5000</u>	.0000

9. [Ref. 8102] The Matrix of Services forms for two ESE students were not reviewed and updated when the students' IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	<u>(2.0000)</u>	.0000

10. [Ref. 8103] We noted the following exceptions involving three ESE students:

- a. One student was not reported in the October 2010 survey in accordance with the student's Matrix of Services form and the Matrix of Services form that was valid in the February 2011 survey was incomplete (the individual services were not indicated for Domains C and E).
- b. The Matrix of Services form for one student in the February 2011 survey was incomplete (the individual services were not indicated for Domain C).

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<b>Findings</b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
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**Sidney Lanier Center (#0081)** (Continued)

- c. One student in the October 2010 survey was not reported in accordance with the student's Matrix of Services form.

We propose the following adjustment:

a.	113 Grades 9-12 with ESE Services	.5000	
	254 ESE Support Level 4	(.5000)	
	255 ESE Support Level 5	.5000	
	255 ESE Support Level 5	(.5000)	.0000
b.	113 Grades 9-12 with ESE Services	.5000	
	254 ESE Support Level 4	(.5000)	.0000
c.	111 Grades K-3 with ESE Services	(.5000)	
	254 ESE Support Level 4	.5000	.0000

- 11. [Ref. 8104] The Matrix of Services form for one ESE student was missing and could not be located. We propose the following adjustment:

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

- 12. [Ref. 8105] The course schedule for one student (reported for .5000 FTE in the October 2010 survey and for .4400 FTE in the February 2011 survey) was incorrectly reported in Program No. 255 (ESE Support Level 5) for the student's on-campus instruction. The on-campus instruction should have been reported in Program No. 254 (ESE Support Level 4) and should not have exceeded what was authorized by the student's IEP (400 instructional minutes or .1333 FTE). We propose the following adjustment:

	254 ESE Support Level 4	.2666	
	255 ESE Support Level 5	(.9400)	(.6734)
			(.6734)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Hospital Homebound (#0082)**

13. [Ref. 8201] The number of instructional minutes for three ESE students in the Hospital and Homebound Program was incorrectly reported. The students were reported for a total of 630 instructional minutes (.2100 FTE) but were provided only 480 instructional minutes (.1600 FTE) as supported by the homebound teachers' contact logs. We propose the following adjustment:

255 ESE Support Level 5	(.0500)	(.0500)
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14. [Ref. 8202] We noted the following exceptions for six ESE students reported in Program No. 255 (ESE Support Level 5): (a) the number of instructional minutes for five students in the Hospital and Homebound Program was incorrectly reported. The students were reported for a total of 1,050 instructional minutes (.3500 FTE) but were provided only 465 instructional minutes (.1550 FTE) as supported by the homebound teachers' contact logs, and (b) one student withdrew prior to the reporting survey (reported for .0200 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.2150)	(.2150)
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15. [Ref. 8203] The IEP for one ESE student in the Hospital and Homebound Program authorized a range of one to four hours per week of homebound instruction. The student was reported for three hours of such instruction; however, the homebound instructor's contact log documented that the instructor did not meet with the student during the reporting survey week. We propose the following adjustment:

255 ESE Support Level 5	(.0600)	(.0600)
		(.3250)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Littlewood Elementary School (#0091)</u></b>		
16. [Ref. 9101] <u>Two students were reported incorrectly in ESOL in the October 2010 survey. The students had been exited from ESOL on August 27, 2010, prior to the reporting survey. We propose the following adjustment:</u>		
102 Basic 4-8	.8150	
130 ESOL	<u>(.8150)</u>	.0000
17. [Ref. 9102] <u>Three 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	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
18. [Ref. 9103] <u>The Matrix of Services forms for two ESE students, reported in Program No. 255 (ESE Support Level 5), contained revisions that were not dated. Consequently, we could not determine whether the revisions were timely in regard to the reporting survey. Prior to the revisions, the students were reportable in Program No. 254 (ESE Support Level 4). We propose the following adjustment:</u>		
254 ESE Support Level 4	1.5000	
255 ESE Support Level 5	<u>(1.5000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Littlewood Elementary School (#0091)** (Continued)

19. [Ref. 9171] 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 until February 15, 2011, which was after the reporting survey. We propose the following adjustment:

101 Basic K-3	.2200	
130 ESOL	(.2200)	.0000

20. [Ref. 9172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.1800	
130 ESOL	(.1800)	.0000

21. [Ref. 9173/74] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. (The teachers graduated from college and completed a State-approved teacher preparation program in Elementary Education with an ESOL endorsement; however, the endorsement was not added to the teachers' certificates.) We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 9173</u>		
101 Basic K-3	.8600	
130 ESOL	(.8600)	.0000

<u>Ref. 9174</u>		
101 Basic K-3	.2200	
130 ESOL	(.2200)	.0000

.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>W. A. Metcalfe Elementary School (#0101)</u></b>		
22. [Ref. 10101] <u>The Speech logs for one ESE PK Student were missing and could not be located. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	(.0200)	(.0200)
23. [Ref. 10102] <u>The file for one ELL student did not contain an <i>ELL Student Plan</i> or evidence that the student’s parents were notified of the student’s ESOL placement. We propose the following adjustment:</u>		
101 Basic K-3	.3900	
130 ESOL	(.3900)	.0000
24. [Ref. 10103] <u>The <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	
254 ESE Support Level 4	(.5000)	.0000
25. [Ref. 10104] <u>The <i>Matrix of Services</i> forms for two ESE students were not reviewed and updated when the students’ new IEPs were prepared on October 4, 2010, and February 3, 2011, respectively. We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		(.0200)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Westwood Middle School (#0141)**

26. [Ref. 14101/03] The course schedules attached to the ELL Student Plans for six students (Ref. 14101/03) were not dated; consequently, we could not determine the timeliness of the updating of the ELL Student Plans. We also noted that the file for one of the six students (Ref. 14101) did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period. We propose the following adjustments:

<u>Ref. 14101</u>		
102 Basic 4-8	.8340	
130 ESOL	<u>(.8340)</u>	.0000
<u>Ref. 14103</u>		
102 Basic 4-8	3.3360	
130 ESOL	<u>(3.3360)</u>	.0000

27. [Ref. 14102] The 2010-11 school year update to the ELL Student Plans for six students only authorized the reporting of Language Arts courses in Program No. 130 (ESOL). We propose the following adjustment:

102 Basic 4-8	2.5020	
130 ESOL	<u>(2.5020)</u>	.0000

28. [Ref. 14171/72] Two teachers 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 teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 14171</u>		
102 Basic 4-8	.1668	
130 ESOL	<u>(.1668)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Westwood Middle School (#0141)</u></b> (Continued)		
Ref. 14172		
102 Basic 4-8	.5004	
130 ESOL	(.5004)	.0000
		.0000
<b><u>Gainesville High School (#0151)</u></b>		
29. [Ref. 15101] <u>The ELL Student Plans for four students were not complete. The ELL Student Plans did not include documentation showing the students instructional programs and course schedules prepared prior to the October 2010 survey. In addition, one of the four students had been exited from the ESOL Program prior to the February 2011 survey. We propose the following adjustment:</u>		
103 Basic 9-12	2.1676	
130 ESOL	(2.1676)	.0000
30. [Ref. 15102] <u>The course schedules for two students reported in the Hospital and Homebound Program receiving both on-campus instruction and homebound instruction were incorrectly reported in Program No. 255 (ESE Support Level 5) for their on-campus instruction. One student should have been reported in Program No. 103 (Basic 9-12) and the other student should have been reported in Program No. 113 (Grades 9-12 with ESE Services) for on-campus instruction. We propose the following adjustment:</u>		
103 Basic 9-12	.4600	
113 Grades 9-12 with ESE Services	.4600	
255 ESE Support Level 5	(.9200)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Gainesville High School (#0151)** (Continued)

31. [Ref. 15171/72/73] Three teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 15171</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000
<u>Ref. 15172</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000
<u>Ref. 15173</u>		
103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	.0000

32. [Ref. 15174] One teacher taught a Basic subject area class 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:

103 Basic 9-12	.8340	
130 ESOL	<u>(.8340)</u>	.0000
		<u>.0000</u>

**Myra Terwilliger Elementary School (#0311)**

33. [Ref. 31101] The English language proficiency of one student was not properly assessed prior to the student's continued placement in ESOL for a fifth year. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>Myra Terwilliger Elementary School (#0311)</u></b> (Continued)		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000

34. [Ref. 31102] One student was placed in the ESOL Program based on a previous ESOL placement in another district. However, with inconsistent answers on the student's Home Language Survey, the student was given another assessment and found to be FES. With no ELL Committee convened, the student's ESOL placement was not adequately supported. We propose the following adjustment:

101 Basic K-3	.8400	
130 ESOL	(.8400)	.0000

35. [Ref. 31103] The course schedule for one ESE student was reported incorrectly for 1,500 minutes or .5000 FTE in Program No. 255 (ESE Support Level 5). The schedule included courses for both on-campus and homebound instruction. However, the student was provided only homebound instruction (60 minutes or .0200 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.4800)	(.4800)
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36. [Ref. 31104] The course schedule for one ESE student receiving both on-campus and homebound instruction in the October 2010 and February 2011 surveys was reported for more instructional time than provided and incorrectly in Program No. 255 (ESE Support Level 5) for the student's on-campus instruction, as follows:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Myra Terwilliger Elementary School (#0311) (Continued)**

- a. During the October 2010 survey, the student (reported for .4600 FTE) was authorized for four hours per day and attended three days during the survey week (720 minutes or .2400 FTE). The student should have been reported in Program No. 254 (ESE Support Level 4) for such instruction.
- b. During the February 2011 survey, the student (reported for .4600 FTE) was authorized for four hours per day and attended four days during the survey week (960 minutes or .3200 FTE). The student should have been reported in Program No. 111 (Grades K-3 with ESE Services) for such instruction.

We propose the following adjustment:

111 Grades K-3 with ESE Services	.3200	
254 ESE Support Level 4	.2400	
255 ESE Support Level 5	(.9200)	(.3600)
		(.8400)

**Idylwild Elementary School (#0321)**

37. [Ref. 32101] The file for one ELL student did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period. We propose the following adjustment:

102 Basic 4-8	.4200	
130 ESOL	(.4200)	.0000

38. [Ref. 32102] One student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL. We propose the following adjustment:

101 Basic K-3	.4200	
130 ESOL	(.4200)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<u>Findings</u>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>Idylwild Elementary School (#0321) (Continued)</b>		
39. [Ref. 32171/72/73/74/75/76] <u>Six teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:</u>		
<u>Ref. 32171</u>		
102 Basic 4-8	1.4100	
130 ESOL	<u>(1.4100)</u>	.0000
<u>Ref. 32172</u>		
101 Basic K-3	.2100	
130 ESOL	<u>(.2100)</u>	.0000
<u>Ref. 32173</u>		
101 Basic K-3	.4800	
130 ESOL	<u>(.4800)</u>	.0000
<u>Ref. 32174</u>		
101 Basic K-3	.2350	
130 ESOL	<u>(.2350)</u>	.0000
<u>Ref. 32175</u>		
101 Basic K-3	.4500	
130 ESOL	<u>(.4500)</u>	.0000
<u>Ref. 32176</u>		
101 Basic K-3	.2000	
130 ESOL	<u>(.2000)</u>	<u>.0000</u>
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**F. W. Buchholz High School (#0431)**

40. [Ref. 43101] One student withdrew from school before the February 2011 reporting survey and should not have been included with the survey's results. We propose the following adjustment:

103 Basic 9-12	(.4000)	
300 Career Education 9-12	(.1000)	(.5000)

41. [Ref. 43102] The on-campus course schedules for four students who were being served at school and through the Hospital and Homebound Program were incorrectly reported in ESE Program No. 255 (ESE Support Level 5). The students should have been reported in Program No. 103 (Basic 9-12) for their on-campus instruction. We propose the following adjustment:

103 Basic 9-12	1.4759	
255 ESE Support Level 5	(1.4759)	.0000

42. [Ref. 43171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. In addition, the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2668	
130 ESOL	(.2668)	.0000
		(.5000)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Fort Clarke Middle School (#0481)**

43. [Ref. 48101] The ELL Student Plan for one student was not reviewed and updated for the 2010-11 school year. We propose the following adjustment:

102 Basic 4-8	.8340	
130 ESOL	(.8340)	.0000

44. [Ref. 48102] The course schedule for one ESE student receiving both on-campus and homebound instruction in the October 2010 and February 2011 surveys was incorrectly reported in Program No. 255 (ESE Support Level 5) and for an incorrect amount of on-campus instructional time (.4400 FTE for each survey), as follows:

- a. During the October 2010 survey, the student was not in attendance and should not have been reported for on-campus instruction.
- b. During the February 2011 survey, the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for only one period of the day or 50 minutes (.0167 FTE) for on-campus instruction.

We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0167	
255 ESE Support Level 5	(.8800)	(.8633)

45. [Ref. 48171] One teacher taught a Basic subject area class 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:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Fort Clarke Middle School (#0481)** (Continued)

46. [Ref. 48172] 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. (The teacher graduated from college and completed a State-approved program in English with an ESOL endorsement; however, the endorsement was not added to her teaching certificate.) We also noted that the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2502	
130 ESOL	(.2502)	.0000
		<u>(.8633)</u>

**Hidden Oak Elementary School (#0482)**

47. [Ref. 48201] One student was reported incorrectly in ESOL. The student was FES and ineligible for reporting in ESOL. We propose the following adjustment:

101 Basic K-3	.8100	
130 ESOL	(.8100)	.0000

48. [Ref. 48202] The course schedule for one ESE student receiving both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) and for an incorrect number of on-campus instructional minutes (1,500 minutes or .5000 FTE). The student should have been reported in Program No. 112 (Grades 4-8 with ESE Services) and for only two periods per day for four days (for a total of 600 minutes or .2000 FTE) for the student’s on-campus instruction and in Program No. 254 (ESE Support Level 4) for the one hour (.0200 FTE) of homebound instruction. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>
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**Hidden Oak Elementary School (#0482)** (Continued)

112 Grades 4-8 with ESE Services	.2000	
254 ESE Support Level 4	.0200	
255 ESE Support Level 5	(.5000)	(.2800)

49. [Ref. 48271/72/73] Three teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) the ESOL coverage for two teachers (Ref. 48271/73) was subsequently added but not until after the October 2010 reporting survey, and (b) the parents of the ELL students were not notified of the teachers' out-of-field status (Ref. 48271/72/73). We propose the following adjustments:

<u>Ref. 48271</u>		
101 Basic K-3	.2450	
130 ESOL	(.2450)	.0000
 <u>Ref. 48272</u>		
102 Basic 4-8	.1900	
130 ESOL	(.1900)	.0000
 <u>Ref. 48273</u>		
101 Basic K-3	.2200	
130 ESOL	(.2200)	.0000
		<u>(.2800)</u>

**Kimball Wiles Elementary School (#0501)**

50. [Ref. 50101] One ELL student was reported incorrectly in Program No. 101 (Basic K-3) during the October 2010 survey. The student had been placed in the ESOL Program on September 3, 2010, prior to the reporting survey and should have been reported in Program No. 130 (ESOL). We propose the following adjustment:

101 Basic K-3	(.4050)	
130 ESOL	.4050	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Kimball Wiles Elementary School (#0501)** (Continued)

51. [Ref. 50171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the ESOL coverage was subsequently added to the teacher’s certificate but not until May 18, 2011, after the February 2011 survey, and (b) the parents of the ELL students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1200	
130 ESOL	<u>(.1200)</u>	.0000

52. [Ref. 50172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teacher’s out-of-field status, and (b) the teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.2450	
102 Basic 4-8	.0750	
130 ESOL	<u>(.3200)</u>	.0000
		<u>.0000</u>

**Kanapaha Middle School (#0502)**

53. [Ref. 50201] The file for one student in ESOL did not contain documentation justifying the student’s continued ESOL placement beyond the initial three-year base period. We propose the following adjustment:

102 Basic 4-8	.4170	
130 ESOL	<u>(.4170)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Kanapaha Middle School (#0502)** (Continued)

54. [Ref. 50202] The course schedule for one ESE student receiving both on-campus and homebound instruction in the October 2010 and February 2011 surveys was incorrectly reported in Program No. 255 (ESE Support Level 5) and for an incorrect amount of on-campus instructional time (.4400 FTE for each survey), as follows:

- a. During the October 2010 survey, the student should have been reported in Program No. 102 (Basic 4-8) for only one day during survey week or 300 minutes (.1000 FTE) of on-campus instruction.
- b. During the February 2011 survey, the student should have been reported in Program No. 102 (Basic 4-8) for only two days or 600 minutes (.2000 FTE) of on-campus instruction.

We propose the following adjustment:

102 Basic 4-8	.3000	
255 ESE Support Level 5	(.8800)	(.5800)

55. [Ref. 50271/72/73] Three teachers taught Basic subject area classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. (One teacher [Ref. 50272] had earned 18 points, one teacher [Ref. 50271] had earned 40 points, and one teacher [Ref. 50273] had earned no points.) We propose the following adjustments:

<u>Ref. 50271</u>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>Kanapaha Middle School (#0502)</u></b> (Continued)		
<u>Ref. 50272</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
<u>Ref. 50273</u>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		(.5800)

**William S. Talbot Elementary School (#0561)**

56. [Ref. 56101] One student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program; however, the student was provided only on-campus instruction and should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.5000	
255 ESE Support Level 5	(.5000)	.0000
		.0000

**W. W. Irby Elementary School (#0571)**

57. [Ref. 57101] The file for one ESE student had three different *Matrix of Services* forms prepared. Two of the forms were undated and one form was dated after the reporting surveys. We were otherwise unable to determine whether the undated *Matrix of Services* forms had been prepared prior to the reporting surveys. We also noted that the undated *Matrix of Services* forms were incomplete in that they did not reflect authorized individual services for one or more domains. We propose the following adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua 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, 2011

<b><u>Findings</u></b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b><u>W. W. Irby Elementary School (#0571)</u></b> (Continued)		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
58. [Ref. 57102] <u>The Matrix of Services form for one ESE student was incomplete (the individual services were not indicated for Domains A and E). We propose the following adjustment:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
59. [Ref. 57171] <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 that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
101 Basic K-3	.0800	
130 ESOL	<u>(.0800)</u>	.0000
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<b><u>(4.0817)</u></b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Alachua 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, 2011

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the 11-day survey window are reported with that survey's results; (2) 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; (3) 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; (4) the *ELL Student Plans* are complete and timely prepared before the reporting surveys and include updated and properly dated schedules supporting classes using ESOL strategies; (5) ESE Support Level 5 reporting for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (6) students receiving both on-campus instruction and homebound instruction are reported for the proper amount of instructional time and in the correct FEFP funding program; (7) *Matrix of Services* forms are reviewed and updated when students' IEPs are prepared; (8) ESE students are reported in accordance with their *Matrix of Services* forms; (9) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (10) parents are appropriately notified of teachers' out-of-field status; and (11) 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. .... Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, F.A.C. .... Maintaining Auditable FTE Records

*FTE General Instructions 2010-11*

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE E (Continued)**

Alachua 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, 2011

**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 2010-11*
- 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 2010-11*

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
- Rule 6A-6.03029, F.A.C. .... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Alachua 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, 2011

**Regulatory Citations** (Continued)

Exceptional Education (Continued)

- 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
- Matrix of Services Handbook (2004 Revised Edition)*

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.*

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2011

**NOTE A – SUMMARY**

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

**1. School District of Alachua County**

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

For the fiscal year ended June 30, 2011, the District operated 62 schools serving prekindergarten through twelfth grade students, reported 26,873.13 unweighted FTE, and received approximately \$63.5 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.

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2011

**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 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2011

**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 judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. 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:

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2011

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. J. J. Finley Elementary School	1 through 6
2. Stephen Foster Elementary School	7
3. A. Quinn Jones Center	NA
4. Sidney Lanier Center	8 through 12
5. Hospital Homebound	13 through 15
6. Littlewood Elementary School	16 through 21
7. W. A. Metcalfe Elementary School	22 through 25
8. Westwood Middle School	26 through 28
9. Gainesville High School	29 through 32
10. Myra Terwilliger Elementary School	33 through 36
11. Idylwild Elementary School	37 through 39
12. Professional Academies Magnet at Lofton High School	NA
13. F. W. Buchholz High School	40 through 42
14. Fort Clarke Middle School	43 through 46
15. Hidden Oak Elementary School	47 through 49
16. Kimball Wiles Elementary School	50 through 52
17. Kanapaha Middle School	53 through 55
18. William S. Talbot Elementary School	56
19. W. W. Irby Elementary School	57 through 59
20. Einstein Montessori School	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 ALACHUA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 2, 2011, that the Alachua 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, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 34 of the 301 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 2, 3, 4, 5, 6, 7, and 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Alachua 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, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and 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.<sup>1</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification and or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>1</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,



David W. Martin, CPA  
March 27, 2012

SCHEDULE F

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2011

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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (324) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the October 2010 and February and June 2011 surveys would be counted in the population as three vehicles. Similarly, the population of students (23,962) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.)

The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	734
IDEA (K-12), Unweighted	1
IDEA (PK), Weighted	58
IDEA (PK), Unweighted	119
Teenage Parents and Infants	64
Hazardous Walking	313
Two Miles or More	<u>22,673</u>
Total	<u>23,962</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE F (Continued)**

Alochua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

<u>Description</u>	<u>Students With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 301 of the 23,962 students reported as being transported by the District.	34	(18)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 31 students.	<u>31</u>	<u>(6)</u>
Total	<u>65</u>	<u>(24)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of DOE.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Alachua 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 53.

**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 October 2010 survey and the February and June 2011 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 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.*

1. [Ref. 51] In conjunction with our general tests of student transportation, the District provided us with insufficient or inconsistent information to support eligibility for State transportation funding for 31 students (2 students in the October 2010 survey and 29 students in the February 2011 survey). In response to our further inquiry, District management provided documentation to support the eligibility for 22 of the 31 students. We noted the following exceptions for the remaining 9 students:

- a. Four students (1 student in the October 2010 survey and 3 students in the February 2011 survey) could not be identified; consequently, these 4 students were not eligible to be reported for State transportation funding.

**Students  
Transported  
Proposed Net  
Adjustments**

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

- b. One student in the October 2010 survey was not enrolled in school during the survey week concerned and did not meet the membership test; consequently, this student was not eligible for State transportation funding.
- c. One student in the February 2011 survey was reported twice (i.e., the student was reported under two different identifying numbers because of a data entry error).
- d. Two students in the February 2011 survey were reported in the IDEA (PK), Unweighted ridership category; however, these students were not PK. We noted that the students lived more than two miles from school and, therefore, should have been reported in the Two Miles or More ridership category.
- e. One PK student was incorrectly reported in the Two Miles or More ridership category but should have been reported in the IDEA (PK), Unweighted ridership category.

We propose the following adjustments:

<p><b>a. <u>October 2010 Survey</u></b>  <u>90 Days in Term</u>                  Two Miles or More</p>	<p>(1)</p>	
<p><b><u>February 2011 Survey</u></b>  <u>90 Days in Term</u>                  Two Miles or More</p>		
	<p>(3)</p>	<p>(4)</p>
<p><b>b. <u>October 2010 Survey</u></b>  <u>90 Days in Term</u>                  Two Miles or More</p>	<p>(1)</p>	<p>(1)</p>
<p><b>c. <u>February 2011 Survey</u></b>  <u>90 Days in Term</u>                  Two Miles or More</p>	<p>(1)</p>	<p>(1)</p>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b>d. February 2011 Survey</b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	(2)	
Two Miles or More	<u>2</u>	0
<b>e. February 2011 Survey</b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	1	
Two Miles or More	<u>(1)</u>	0
2. [Ref. 52] <u>The reported ridership of seven students in our sample was not adequately supported. The students were not listed on the bus driver’s report and the IEP for one of the students reported in the IDEA (K-12), Weighted ridership category did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We propose the following adjustments:</u>		
<b><u>October 2010 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
Two Miles or More	(1)	
<b><u>February 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	(1)	
Teen Parent	(1)	
<b><u>June 2011 Survey</u></b>		
<u>12 Days in Term</u>		
IDEA (PK), Unweighted	<u>(1)</u>	(7)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

3. [Ref. 53] Eight students in our sample (five in the October 2010 survey and three in the February 2011 survey) were reported incorrectly in the IDEA (PK), Unweighted ridership category. We noted that the students were not PK. We also noted that two of the eight students lived more than two miles from school and, therefore, should have been reported in the Two Miles or More ridership category. The remaining six students lived less than two miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2010 Survey**

90 Days in Term

IDEA (PK), Unweighted (5)

**February 2011 Survey**

90 Days in Term

IDEA (PK), Unweighted (3)

Two Miles or More 2 (6)

4. [Ref. 54] Two students in our sample were reported incorrectly in the Teenage Parents and Infants ridership category. The students were not enrolled in a Teenage Parent Program; however, we determined that both students were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:

**October 2010 Survey**

90 Days in Term

Teenage Parents and Infants (1)

Two Miles or More 1

**February 2011 Survey**

90 Days in Term

Teenage Parents and Infants (1)

Two Miles or More 1 0

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

5. [Ref. 55] Two students were reported incorrectly in the Hazardous Walking ridership category. The students lived less than two miles from school and did not have to cross the designated hazard. We determined that the students were not otherwise eligible for State transportation funding. We propose the following adjustment:

**February 2011 Survey**

90 Days in Term

Hazardous Walking	(2)	(2)
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6. [Ref. 56] Three students reported in the Two Miles or More ridership category actually lived less than two miles from school and were not otherwise eligible for State transportation reporting. We propose the following adjustments:

**October 2010 Survey**

90 Days in Term

Two Miles or More	(1)	
-------------------	-----	--

**June 2011 Survey**

12 Days in Term

Two Miles or More	(2)	(3)
-------------------	-----	-----

7. [Ref. 57] The IEPs for 11 students in our sample (10 in the IDEA [K-12], Weighted ridership category and 1 in the IDEA [PK], Weighted ridership category) did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We determined that the 11 students were eligible for other ridership categories, as follows: (a) 10 for the Two Miles or More ridership category, and (b) 1 for the IDEA (PK), Unweighted ridership category. We propose the following adjustments:

**October 2010 Survey**

90 Days in Term

IDEA (K-12), Weighted	(5)	
Two Miles or More	5	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<b><u>February 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
<b><u>June 2011 Survey</u></b>		
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	3	0
8. [Ref. 58] <u>The IEP for one student in the IDEA PK, Weighted ridership category was missing and could not be located. We noted that the student was eligible to be reported in IDEA PK, Unweighted. We propose the following adjustment:</u>		
<b><u>February 2011 Survey</u></b>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0
<b>Proposed Net Adjustment</b>		<u>(24)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2011

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported for the correct ridership classification; (2) only those students who are documented as enrolled in school during the survey week concerned and transported by the District at least 1 day during the 11-day survey window are reported for State transportation funding; (3) the distance from home to school is verified prior to students being reported and students are reported with the correct bus transporting the students to their assigned school of enrollment; (4) students are appropriately classified as IDEA students in need of transportation as supported by the students’ IEPs; (5) students reported in IDEA-weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the student’s IEP; (6) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding; and (7) Transportation personnel review the District’s database for completeness, including ensuring that all students have matching demographics to support that the students are properly enrolled and otherwise eligible for State transportation funding.

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

**Regulatory Citations**

- Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation
- Student Transportation General Instructions 2010-11*

*The accompanying notes are an integral part of this schedule.*

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2011

**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 is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Alachua County**

For the fiscal year ended June 30, 2011, the District received approximately \$5 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	0	0
October 2010	141	11,777
February 2011	142	11,921
June 2011	<u>41</u>	<u>264</u>
Total	<u>324</u>	<u>23,962</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

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Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2011

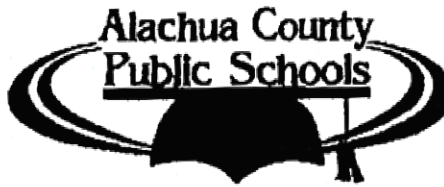
**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A  
MANAGEMENT'S RESPONSE

**BOARD MEMBERS**  
April M. Griffin  
Carol Oyensarte  
Gumar F. Paulson, Ed.D.  
Eileen F. Roy  
Barbara J. Sharpe

**SUPERINTENDENT OF SCHOOLS**  
W. Daniel Boyd, Jr., Ed.D.



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March 26, 2012

David W. Martin  
Auditor General  
Room 412C, Claude Pepper Bldg.  
111 West Madison Street  
Tallahassee, FL 32399-1450

Mr. Martin,

The Audit Report was reviewed and accepted as presented.

The non-compliance exceptions related to out-of-field teacher assignment in ESOL are being addressed through clarification of the requirement to principals during the student registration period. Principals will be asked to verify notification of parents of students enrolled in classes of out-of-field teachers. Additional training will be provided to schedulers and database managers.

ESE non-compliance will be addressed through additional training of ESE staffing specialists and ESE data input clerks at the schools.

Career Education non-compliance will be addressed through reinforcement of existing procedures at the annual database managers training.

Non-compliance exceptions related to transportation were reviewed and accepted as presented.

The district transportation department collects and manages data through a third party vendor. The two will work together to ensure greater accuracy on the Two-Mile and Hazardous Walking coding in the future.

Sincerely,

W. Daniel Boyd, Jr.  
Superintendent