

**COLLIER COUNTY
DISTRICT SCHOOL BOARD**

**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

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

<u>Member</u>	<u>District No.</u>
Patricia M. Carroll	1
Kathleen Curatolo, Chair to 11-15-10	2
Stephen J. Donovan to 11-15-10	3
Barbara B. Berry from 11-16-10	3
Julie Sprague, Vice Chair to 11-15-10, Chair from 11-16-10	4
Roy M. Terry, Vice Chair from 11-16-10	5

Dr. Kamela Patton, Superintendent from 6-1-11

Gary Brown, Interim Superintendent from 4-15-11 to 5-31-11

Dr. Dennis L. Thompson, Superintendent to 4-15-11

The examination team leader was Pamela R. Kelly, 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 or by telephone at (850) 414-9941.

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

Collier 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

ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
FES	Fluent English Speaker
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
LEA	Local Educational Agency
OJT	On-the-Job Training
PK	Prekindergarten

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

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor’s Report.....	1
Schedule A – Populations, Samples, and Test Results.....	4
Schedule B – Effect of Proposed Adjustments on Weighted FTE.....	6
Schedule C – Proposed Adjustments by School.....	7
Schedule D – Findings and Proposed Adjustments.....	10
Schedule E – Recommendations and Regulatory Citations.....	17
Notes to Schedules	20
STUDENT TRANSPORTATION	
Independent Auditor’s Report.....	24
Schedule F – Populations, Samples, and Test Results	27
Schedule G – Findings and Proposed Adjustments.....	29
Schedule H – Recommendations and Regulatory Citations.....	33
Notes to Schedules	34
MANAGEMENT’S RESPONSE	
Exhibit A – Management’s Response.....	36

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT) and student transportation, the Collier 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.

- Eleven of the 33 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Of the 469 students in our student transportation sample, 63 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 22 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 2.0422 but has a potential impact on the District's weighted FTE of a negative 9.7105. Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of a negative 38 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 Collier County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$35,189 (negative 9.7105 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 Collier County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier 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 Collier 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 63 schools serving prekindergarten through twelfth grade students, reported 42,429.48 unweighted FTE for those students, and received approximately \$7.2 million in State funding through FEFP.

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 \$7 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT COLLIER 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 January 10, 2012, that the Collier 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 material noncompliance involving 11 of the 33 students in our Career Education 9-12 (OJT) sample that had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. (See SCHEDULE D, Findings Nos. 4, 12, and 13.)

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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

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

Respectfully submitted,



David W. Martin, CPA
June 20, 2012

SCHEDULE A

Collier 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 42,429.48 unweighted FTE at 63 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 (63) consisted of the total number of schools in the District that offered courses in FEFP-funded Programs. The population of students (19,576) 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>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		Proposed <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	60	19	12,258	221	1	28,517.7200	194.1352	14.2974
Basic with ESE Services	51	19	3,697	167	10	8,074.8900	157.5604	(7.5000)
ESOL	62	19	3,262	618	10	4,901.9000	553.0812	(5.2974)
ESE Support Levels 4 and 5	36	16	301	240	5	369.4500	201.4208	(2.5684)
Career Education 9-12	16	3	<u>58</u>	<u>33</u>	<u>11</u>	<u>565.5200</u>	<u>3.6763</u>	<u>(.9738)</u>
All Programs	63	20	<u>19,576</u>	<u>1,279</u>	<u>37</u>	<u>42,429.4800</u>	<u>1,109.8739</u>	<u>(2.0422)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Collier 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 (867) 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 253 and found no exceptions for those teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures. 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

Collier 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> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	4.0000	1.089	4.3560
102 Basic 4-8	3.0000	1.000	3.0000
103 Basic 9-12	7.2974	1.031	7.5236
111 Grades K-3 with ESE Services	.0000	1.089	.0000
112 Grades 4-8 with ESE Services	(2.5000)	1.000	(2.5000)
113 Grades 9-12 with ESE Services	(5.0000)	1.031	(5.1550)
130 ESOL	(5.2974)	1.147	(6.0761)
254 ESE Support Level 4	(2.0000)	3.523	(7.0460)
255 ESE Support Level 5	(.5684)	4.935	(2.8051)
300 Career Education 9-12	(.9738)	1.035	(1.0079)
Total	<u>(2.0422)</u>		<u>(9.7105)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Collier 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>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0121</u>	<u>#0151</u>	<u>#0161</u>	
101 Basic K-3	2.0000	.....	.....	2.0000
102 Basic 4-8	1.0000	.....	1.5000	2.5000
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.0000	.....	.....	.0000
112 Grades 4-8 with ESE Services	(1.0000)	.....	(1.5000)	(2.5000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.0000)	.....	.....	(1.0000)
254 ESE Support Level 4	(1.0000)	.....	.....	(1.0000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	<u>(.1013)</u>	.....	<u>(.1013)</u>
Total	<u>.0000</u>	<u>(.1013)</u>	<u>.0000</u>	<u>(.1013)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Collier 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 Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0261</u>	<u>#0311</u>	<u>#0381</u>	<u>#0493</u>	
101	2.0000	.....	.....	.5000	.....	2.5000
102	2.5000	.....	.....	.....	.....	2.5000
103	.0000	2.5000	1.8170	.....	2.4902	6.8072
111	.0000	.....	.....	.....	.....	.0000
112	(2.5000)	.....	.....	.....	.....	(2.5000)
113	.0000	(2.0000)	(.5000)	.....	(2.0000)	(4.5000)
130	(1.0000)	(.5000)	(.8170)	.....	(.4902)	(2.8072)
254	(1.0000)	.....	(.5000)	(.5000)	.....	(2.0000)
255	.0000	.....	(.5000)	.....	.....	(.5000)
300	<u>(.1013)</u>	<u>.....</u>	<u>(.8725)</u>	<u>.....</u>	<u>.....</u>	<u>(.9738)</u>
Total	<u>(.1013)</u>	<u>.0000</u>	<u>(1.3725)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4738)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Collier 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 Adjustments¹</u>				<u>Total</u>
		<u>#0501</u>	<u>#0531</u>	<u>#0551</u>	<u>#9019</u>	
101	2.5000	.....	1.0000	.5000	.....	4.0000
102	2.5000	.....	.5000	.....	.....	3.0000
103	6.8072	.4902	.....	.....	.....	7.2974
111	.0000	.....	.....	.....	.....	.0000
112	(2.5000)	.....	.....	.....	.....	(2.5000)
113	(4.5000)	(.5000)	.....	.....	.....	(5.0000)
130	(2.8072)	(.4902)	(1.5000)	(.5000)	.....	(5.2974)
254	(2.0000)	.....	.....	.....	.....	(2.0000)
255	(.5000)	.....	.....	.....	(.0684)	(.5684)
300	<u>(.9738)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.9738)</u>
Total	<u>(1.4738)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0684)</u>	<u>(2.0422)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Collier 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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Career Education 9-12 (OJT), the Collier 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 17.

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.

Lake Park Elementary School (#0121)

1. [Ref. 12101] The files for two ESE students in the Gifted Program did not contain evidence that a General Education teacher had participated in the development of the students’ EPs. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

**Proposed Net
 Adjustments
 (Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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

Lake Park Elementary School (#0121) (Continued)

2. [Ref. 12102] The English language proficiency of two ELL students was prematurely assessed prior to the students' continued ESOL placements for a fifth year. Assessments were conducted in April 2010; however, the students were due for reevaluation in January 2011. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

3. [Ref. 12103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
		<u>.0000</u>

Naples High School (#0151)

4. [Ref. 15102] Two Career Education 9-12 (OJT) students did not work during the reporting surveys and there was insufficient evidence to indicate that the students were otherwise engaged in job search-related activities. We propose the following adjustment:

300 Career Education 9-12	<u>(.1013)</u>	<u>(.1013)</u>
		<u>(.1013)</u>

Pinecrest Elementary School (#0161)

5. [Ref. 16101] The files for two ESE students did not contain evidence that an LEA Representative had participated in the development of the students' IEPs. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>		Proposed Net Adjustments (Unweighted FTE)
<u>Pinecrest Elementary School (#0161)</u> (Continued)		
102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(1.5000)	.0000
		<u>.0000</u>
<u>Lely High School (#0261)</u>		
6. [Ref. 26101] <u>The files for two ESE students did not contain evidence that a General Education teacher had participated in the development of the students' EP or IEP. We propose the following adjustment:</u>		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000
		<u>.0000</u>
7. [Ref. 26102] <u>One ELL student was beyond the maximum six-year period allowed for State funding for ESOL. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>
<u>Barron Collier High School (#0311)</u>		
8. [Ref. 31101] <u>The EP for one ESE student in the Gifted Program was not signed by any of the student's classroom teachers. We propose the following adjustment:</u>		
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
		<u>.0000</u>
9. [Ref. 31102] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>	Proposed Net Adjustments (Unweighted FTE)	
<u>Barron Collier High School (#0311)</u> (Continued)		
113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
10. [Ref. 31103] <u>One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with that survey's results. We propose the following adjustment:</u>		
254 ESE Support Level 4	(.5000)	(.5000)
11. [Ref. 31104] <u>The English language proficiency of two students was prematurely assessed prior to the students' continued ESOL placements for a sixth year. Assessments were conducted in April 2010; however, the students were due for reevaluation in December 2010. We propose the following adjustment:</u>		
103 Basic 9-12	.8170	
130 ESOL	(.8170)	.0000
12. [Ref. 31105] <u>The timecards for seven Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:</u>		
300 Career Education 9-12	(.7712)	(.7712)
13. [Ref. 31106] <u>The timecards for two Career Education 9-12 (OJT) students indicated that the students did not work during the week of the reporting survey. We propose the following adjustment:</u>		
300 Career Education 9-12	(.1013)	(.1013)
		<u>(1.3725)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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

Lely Elementary School (#0381)

14. [Ref. 38101] The file for one ESE student did not contain an IEP that was valid for the February 2011 survey. We propose the following adjustment:

101 Basic K-3	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

Palmetto Ridge High School (#0493)

15. [Ref. 49301] The files for two ESE students in the Gifted Program did not contain evidence that a General Education teacher had participated in the development of the students' EPs. We propose the following adjustment:

103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	(2.0000)	.0000

16. [Ref. 49302] The English language proficiency of one student was prematurely assessed prior to the student's continued ESOL placement for a fifth year. The student was assessed in April 2010; however, the student was due for reevaluation in January 2011. We propose the following adjustment:

103 Basic 9-12	.4902	
130 ESOL	(.4902)	.0000
		.0000

Golden Gate High School (#0501)

17. [Ref. 50101] The IEP for one ESE student did not indicate that a General Education teacher had participated in the development of the student's IEP. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Golden Gate High School (#0501)</u> (Continued)		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000
18. [Ref. 50103] <u>One ELL student was absent from school during the entire 11-day window of the reporting survey and should not have been included with the survey's results. We made the following adjustment:</u>		
103 Basic 9-12	(.0098)	
130 ESOL	(.4902)	(.5000)
		(.5000)
<u>Mike Davis Elementary School (#0531)</u>		
19. [Ref. 53101] <u>The English language proficiency of one ELL student was prematurely assessed prior to the student's continued ESOL placement for a fourth year. An assessment was conducted in April 2010; however, the student was due for reevaluation in late October 2010. We propose the following adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
20. [Ref. 53102] <u>The English language proficiency of one student was not properly re-assessed prior to the student's re-entry into the ESOL Program on August 23, 2010, after having been initially placed in the ESOL Program on August 21, 2008, and then withdrawn shortly thereafter from school on September 8, 2008. We propose the following adjustment:</u>		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Collier 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>	Proposed Net Adjustments (Unweighted FTE)
<u>Parkside Elementary School (#0551)</u>	
21. [Ref. 55101] <u>One kindergarten student was reported incorrectly in ESOL. The student was FES and an ELL committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	.0000
	.0000
<u>Hospital/Homebound (#9019)</u>	
22. [Ref. 901901] <u>One homebound student in the Hospital and Homebound Program was reported for more homebound instruction than was provided. We propose the following adjustment:</u>	
255 ESE Support Level 5	(.0684)
	(.0684)
Proposed Net Adjustment	<u>(2.0422)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Collier 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 once during the 11-day survey window are reported with that survey’s results; (2) ESE students are reported in accordance with their *Matrix of Services* forms; (3) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to the students’ entry into that year based on their individual anniversary dates; and (4) students in Career Education 9-12 (OJTI) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files.

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*

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*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Collier 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)

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
 - 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)*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Collier 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)

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.

Collier 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 Collier County

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

For the fiscal year ended June 30, 2011, the District operated 63 schools serving prekindergarten through twelfth grade students, reported 42,429.48 unweighted FTE, and received approximately \$7.2 million in State funding through 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.

Collier 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.

Collier 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:

Collier 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. Lake Park Elementary School	1 through 3
2. Naples High School	4
3. Pinecrest Elementary School	5
4. Lake Trafford Elementary School	NA
5. Poinciana Elementary School	NA
6. Golden Gate Elementary School	NA
7. Lely High School	6 and 7
8. Barron Collier High School	8 through 13
9. Village Oaks Elementary School	NA
10. Golden Terrace Elementary School	NA
11. Vineyards Elementary School	NA
12. Lely Elementary School	14
13. Manatee Elementary School	NA
14. Palmetto Ridge High School	15 and 16
15. Golden Gate High School	17 and 18
16. Estates Elementary School	NA
17. Mike Davis Elementary School	19 and 20
18. Parkside Elementary School	21
19. Eden Park Elementary School	NA
20. Hospital/Homebound	22



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT COLLIER COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 10, 2012, that the Collier 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: 63 of the 469 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 1, 2, and 3.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Collier 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.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,



David W. Martin, CPA
June 20, 2012

SCHEDULE F

Collier 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 (625) 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 July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (36,248) 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	569
IDEA (K-12), Unweighted	112
IDEA (PK), Weighted	431
IDEA (PK), Unweighted	17
Teenage Parents and Infants	199
Hazardous Walking	2,076
Two Miles or More	32,843
Center to Center (IDEA), Weighted	<u>1</u>
Total	<u>36,248</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)

Collier 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 469 of the 36,248 students reported as being transported by the District.	63	(19)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 22 students.	<u>22</u>	<u>(19)</u>
Total	<u>85</u>	<u>(38)</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

Collier 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 Collier 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 33.

Findings

**Students
 Transported
 Proposed Net
 Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys 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] The IEPs for 45 students in IDEA-Weighted ridership categories did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification. We noted that 44 of the students were eligible for reporting in other ridership categories: 11 students for Two Miles or More; 31 students for IDEA (PK), Unweighted; and 2 students for IDEA (K-12), Unweighted. We propose the following adjustments:

July 2010 Survey

17 Days in Term

IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	<u>3</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Collier 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>
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(6)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(13)	
IDEA (PK), Unweighted	13	
Two Miles or More	<u>5</u>	0
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(8)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(11)	
IDEA (PK), Unweighted	11	
Two Miles or More	6	
<u>36 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	(1)
<u>June 2011 Survey</u>		
<u>6 Days in Term</u>		
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	<u>3</u>	0

2. [Ref. 52] The reported ridership of 16 students in our sample was not adequately supported. The students were either not listed on the bus drivers' reports or the bus drivers' reports indicated that the students were not transported during the 11-day survey window. We propose the following adjustments:

<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	
Two Miles or More	(3)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Collier 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>
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
Hazardous Walking	(4)	
Two Miles or More	(4)	
<u>June 2011 Survey</u>		
<u>8 Days in Term</u>		
Hazardous Walking	(2)	
<u>4 Days in Term</u>		
Two Miles or More	(1)	(16)
3. <u>[Ref. 53] One student who was reported in the Teenage Parents and Infants ridership category for the October 2010 and February 2011 surveys was not enrolled in a Teenage Parent Program. We propose the following adjustments:</u>		
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	(2)
4. <u>[Ref. 54] We determined during our general tests that 22 PK students were reported incorrectly in the Two Miles or More ridership category. We noted the following: (a) one student was enrolled in an ESE program and should have been reported in the IDEA (PK), Unweighted ridership category; (b) two students were enrolled in a Teenage Parent Program and should have been reported in the Teenage Parents and Infants ridership category; and (c) 19 students were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Collier 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 Proposed Net Adjustments</u>
<u>October 2010 Survey</u>	
<u>90 Days in Term</u>	
IDEA (PK), Unweighted	1
Two Miles or More	(10)
<u>February 2011 Survey</u>	
<u>90 Days in Term</u>	
Teenage Parents and Infants	2
Two Miles or More	(12)
Proposed Net Adjustment	(38)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Collier 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) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (2) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding; and (3) students are reported only if they were transported at least once during the 11-day survey window as evidenced by the supporting bus drivers' reports.

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.

Collier 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 Collier County

For the fiscal year ended June 30, 2011, the District received approximately \$7 million for student transportation as part of the State funding through FEFP. 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	43	717
October 2010	262	17,352
February 2011	262	17,398
June 2011	<u>58</u>	<u>781</u>
Total	<u>625</u>	<u>36,248</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

Collier 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**



OFFICE OF THE SUPERINTENDENT

5775 Osceola Trail
Naples, Florida 34109-0919
(239) 377-0212 • FAX (239) 377-0206

June 20, 2012

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

We have reviewed the Draft Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) Students and Student Transportation Audit Report for the fiscal year ended June 30, 2011. The District is in agreement with the findings as presented in the above referenced report and appreciates the opportunity for improvement provided by the unbiased and objective review of our internal controls. Several of our existing internal controls over compliance are the direct result of previous audits conducted by your office and/or based upon the review of audit reports of comparable districts.

We will exercise more care and take corrective action to address your recommendations. Since the audit exit meeting, staff has revised internal audit checklists, provided training to ESE, ELL and Transportation staff, and adjusted staff responsibilities.

We would like to thank your staff for the professional and courteous manner in which the audit was conducted.

Sincerely,

Kamela Patton, Ph.D.
Superintendent

KP:cv
L059

cc: Michele LaBute
Patrick Woods

COLLIER COUNTY CHARACTER EDUCATION TRAITS

*Citizenship Cooperation Honesty Kindness Patriotism Perseverance
Respect Responsibility Self-Control Tolerance*

THE COLLIER COUNTY PUBLIC SCHOOL SYSTEM IS AN EQUAL ACCESS / EQUAL OPPORTUNITY INSTITUTION FOR EDUCATION AND EMPLOYMENT.