

**DUVAL COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2012



BOARD MEMBERS AND SUPERINTENDENT

Duval County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Martha E. Barrett	1
Fred E. Lee, Vice Chair from 11-22-11	2
William C. Gentry, Chair to 11-21-11	3
Paula D. Wright	4
Betty Seabrook Burney, Vice Chair to 11-21-11; Chair from 11-22-11	5
Becki A. Couch	6
Thomas L. Hazouri	7
William E. Pratt-Dannals, Superintendent	

The examination team leader was Alex Riggins, CPA, and supervised by Aileen Peterson, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Duval 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, 2012

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FCAT	Florida Comprehensive Assessment Test
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
OT	Occupational Therapy
PK	Prekindergarten
PT	Physical Therapy

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

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2012:

- Ninety-five of the 561 students in our ESOL sample and 45 of the 92 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 102 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 6.8469 but has a potential impact on the District's weighted FTE of a negative 69.5208. Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of a positive 68 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. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Duval County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$241,878 (negative 69.5208 times \$3,479.22).

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 the Department of Education.

SCHOOL DISTRICT OF DUVAL COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Duval County. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Duval County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 191 schools serving prekindergarten through twelfth grade students, reported 126,076.99 unweighted FTE for those students, and received approximately \$318.7 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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$17.2 million for student transportation as part of the State funding through FEFP.



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

INDEPENDENT AUDITOR'S REPORT DUVAL COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 24, 2012, that the Duval County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012. 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 2011-12* 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: 95 of the 561 students in our ESOL sample¹ and 45 of the 92 students in our Career Education 9-12 (OJT) sample² had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2012.

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.

¹For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 3, 4, 5, 11, 12, 16, 19, 20, 22, 23, 24, 30, 31, 32, 34, 35, 39, 44, 45, 46, 48, 49, 50, 52, 53, 56, 57, 58, 60, 61, 62, 63, 69, 70, 71, 72, 73, 74, 77, 78, 87, 90, 91, 94, 95, 96, 97, 101, and 102.

²For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 6, 7, 24, 25, 54, 64, 65, and 88.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³ 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
November 22, 2013

³ *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

SCHEDULE A

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

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 126,076.99 unweighted FTE at 191 schools to the Department of Education for the fiscal year ended June 30, 2012.

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, 2012. (See NOTE B.) The population of schools (191) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (39,301) 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	187	32	30,403	386	1	98,918.5600	336.1754	76.8440
Basic with ESE Services	190	35	5,469	264	23	21,197.9000	226.9871	(5.7050)
ESOL	159	31	2,542	561	95	3,164.8000	453.0837	(51.1140)
ESE Support Levels 4 and 5	63	19	752	443	40	1,131.8200	398.4750	(22.5300)
Career Education 9-12	24	6	<u>135</u>	<u>92</u>	<u>45</u>	<u>1,663.9100</u>	<u>15.7317</u>	<u>(4.3419)</u>
All Programs	191	35	<u>39,301</u>	<u>1,746</u>	<u>204</u>	<u>126,076.9900</u>	<u>1,430.4529</u>	<u>(6.8469)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2012

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,250) 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 or taught courses to ELL students. From the population of teachers, we sampled 391 and found exceptions for 12 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.)

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding No. 100.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	14.6250	1.102	16.1168
102 Basic 4-8	28.1800	1.000	28.1800
103 Basic 9-12	34.0390	1.019	34.6857
111 Grades K-3 with ESE Services	5.0350	1.102	5.5486
112 Grades 4-8 with ESE Services	(3.2400)	1.000	(3.2400)
113 Grades 9-12 with ESE Services	(7.5000)	1.019	(7.6425)
130 ESOL	(51.1140)	1.161	(59.3434)
254 ESE Support Level 4	(22.8650)	3.550	(81.1708)
255 ESE Support Level 5	.3350	5.022	1.6824
300 Career Education 9-12	(4.3419)	.999	(4.3376)
Total	<u>(6.8469)</u>		<u>(69.5208)</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

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0121</u>	<u>#0331</u>	<u>#0501</u>	
101 Basic K-3	.5000	.....	.....	.5000
102 Basic 4-8	1.0000	.....	.....	1.0000
103 Basic 9-12	.....	6.8998	.0000	6.8998
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(3.0000)	(.5000)	(3.5000)
130 ESOL	(1.5000)	(3.8998)	.....	(5.3998)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(.1570)	.....	(.1570)
Total	<u>.0000</u>	<u>(.1570)</u>	<u>(.5000)</u>	<u>(.6570)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0661</u>	<u>#0691</u>	<u>#0831</u>	<u>#0861</u>	
101	.5000	.....	.....	1.0000	.....	1.5000
102	1.0000	6.9650	1.4500	.9000	.....	10.3150
103	6.8998	.....	.....	.....	11.9500	18.8498
111	.0000	.....	.....	.....	.....	.0000
112	.0000	.....	(1.0000)	.....	.....	(1.0000)
113	(3.5000)	.....	.....	.....	(4.0000)	(7.5000)
130	(5.3998)	(2.0000)	(.4500)	(1.9000)	(2.9250)	(12.6748)
254	.0000	(4.9650)	.....	.....	(5.4000)	(10.3650)
255	.0000	.....	.....	.....	(.1250)	(.1250)
300	(.1570)	.....	.....	.....	(1.2000)	(1.3570)
Total	<u>(.6570)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.7000)</u>	<u>(2.3570)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0871</u>	<u>#0901</u>	<u>#0941</u>	<u>#1221</u>	
101	1.5000	2.4000	.....	.5000	.5000	4.9000
102	10.3150	1.0000	.....	.....	.5000	11.8150
103	18.8498	.....	4.7000	.....	.....	23.5498
111	.0000	.....	.....	.....	.....	.0000
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	(7.5000)	.....	(.5000)	.....	.....	(8.0000)
130	(12.6748)	(3.4000)	(4.2000)	(.5000)	(1.0000)	(21.7748)
254	(10.3650)	.....	.....	.....	.....	(10.3650)
255	(.1250)	.....	.....	.....	.....	(.1250)
300	(1.3570)	.....	.....	.....	.....	(1.3570)
Total	<u>(2.3570)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.3570)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#1421</u>	<u>#1491</u>	<u>#1641</u>	<u>#1701</u>	
101	4.9000	2.0000	1.0000	.....	.....	7.9000
102	11.8150	.....	2.0000	.5000	.....	14.3150
103	23.5498	.....	.....	.....	.....	23.5498
111	.0000	.....	1.0000	.....	.....	1.0000
112	(1.0000)	.....	.0000	.....	.....	(1.0000)
113	(8.0000)	.....	.....	.....	.....	(8.0000)
130	(21.7748)	(2.0000)	(1.0000)	.....	.....	(24.7748)
254	(10.3650)	.....	(1.5000)	(1.5000)	(1.0000)	(14.3650)
255	(.1250)	.....	(1.5000)	1.0000	1.0000	.3750
300	<u>(1.3570)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.3570)</u>
Total	<u>(2.3570)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.3570)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2031</u>	<u>#2111</u>	<u>#2231</u>	<u>#2261</u>	
101	7.9000	.....	.....	.....	.5000	8.4000
102	14.3150	2.0000	4.3750	.....	1.5000	22.1900
103	23.5498	.....	.....	1.1250	.....	24.6748
111	1.0000	.....	.....	.....	.0350	1.0350
112	(1.0000)	.....	(.5000)	.....	.....	(1.5000)
113	(8.0000)	.....	.....	.....	.....	(8.0000)
130	(24.7748)	(2.0000)	(4.3750)	(1.1250)	(2.0000)	(34.2748)
254	(14.3650)	.....	.....	.....	.....	(14.3650)
255	.3750	.....	.....	.....	(.0400)	.3350
300	(1.3570)	.....	.....	(.3250)	.....	(1.6820)
Total	(2.3570)	.0000	(.5000)	(.3250)	(.0050)	(3.1870)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2311</u>	<u>#2371</u>	<u>#2401</u>	<u>#2461</u>	
101	8.4000	1.0000	.....	.....	.5000	9.9000
102	22.1900	1.0000	.....	1.0000	2.0000	26.1900
103	24.6748	.....	5.0695	.....	.....	29.7443
111	1.0350	.....	.....	.....	.....	1.0350
112	(1.5000)	.....	.....	.....	(1.5000)	(3.0000)
113	(8.0000)	.....	(.5000)	.....	.....	(8.5000)
130	(34.2748)	(2.0000)	(4.0695)	(1.0000)	(1.0000)	(42.3443)
254	(14.3650)	.....	(1.0000)	.....	(1.0000)	(16.3650)
255	.3350	.....	.....	.....	1.0000	1.3350
300	<u>(1.6820)</u>	<u>.....</u>	<u>(1.5683)</u>	<u>.....</u>	<u>.....</u>	<u>(3.2503)</u>
Total	<u>(3.1870)</u>	<u>.0000</u>	<u>(2.0683)</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.2553)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#2491</u>	<u>#2521</u>	<u>#2581</u>	<u>#2601</u>	
101	9.9000	3.0000	.....	.2500	.....	13.1500
102	26.1900	.....	.....	.4900	.....	26.6800
103	29.7443	.....	.....	.....	.9396	30.6839
111	1.0350	3.5000	.....	.....	.....	4.5350
112	(3.0000)	.5000	.....	(.2400)	.....	(2.7400)
113	(8.5000)	.....	.....	.....	.....	(8.5000)
130	(42.3443)	(3.0000)	.....	(.5000)	(.9396)	(46.7839)
254	(16.3650)	(4.0000)	.0000	1.0000	.....	(19.3650)
255	1.3350	.....	(.5000)	(1.0000)	.....	(.1650)
300	<u>(3.2503)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.0916)</u>	<u>(4.3419)</u>
Total	<u>(5.2553)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(1.0916)</u>	<u>(6.8469)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2012

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Total</u>
		<u>#2641</u>	<u>#2681</u>	<u>#2741</u>	<u>#2801</u>	
101	13.1500	.5000	.....	.9750	.....	14.6250
102	26.6800	.5000	.....	1.0000	.....	28.1800
103	30.6839	.....	2.1248	.....	1.2303	34.0390
111	4.5350	.....	.....	.5000	.....	5.0350
112	(2.7400)	.....	.....	(.5000)	.....	(3.2400)
113	(8.5000)	.....	1.0000	.....	.....	(7.5000)
130	(46.7839)	(1.0000)	(1.6248)	(.4750)	(1.2303)	(51.1140)
254	(19.3650)	.....	(1.5000)	(2.0000)	.....	(22.8650)
255	(.1650)	.....	.....	.5000	.....	.3350
300	<u>(4.3419)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.3419)</u>
Total	<u>(6.8469)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(6.8469)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

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 2011-12* 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 ESOL and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 45.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

West Riverside Elementary School (#0121)

1. [Ref. 12101] One ELL student’s extended ESOL placement for a fifth year was not adequately supported. An ELL Committee was convened in December 2011 but was convened after the student’s ESOL anniversary date and had based its recommendation on test scores from the prior school year. We also noted that the assessment that was completed within 30 school days of the student’s ESOL anniversary date indicated the student was English proficient. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

West Riverside Elementary School (#0121) (Continued)

2. [Ref. 12102] An ELL Committee was not convened to consider one student’s extended ESOL placement for a fifth year until June 2012, which was after the student’s ESOL anniversary date and after the February 2012 survey. We also noted the student was assessed FES in February 2012. We propose the following adjustment:

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

Robert E. Lee High School (#0331)

3. [Ref. 33101] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.0872	
130 ESOL	(1.0872)	.0000

4. [Ref. 33102] ELL Committees were not convened to consider two ELL students’ extended ESOL placements for a fourth or sixth year. We propose the following adjustment:

103 Basic 9-12	1.7872	
130 ESOL	(1.7872)	.0000

5. [Ref. 33103] The ELL Student Plans for three ELL students in ESOL were either not reviewed and updated or not reviewed until after the October 2011 survey. We propose the following adjustment:

103 Basic 9-12	1.0254	
130 ESOL	(1.0254)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Robert E. Lee High School (#0331) (Continued)

6. [Ref. 33104] The timecard for one Career Education 9-12 (OJT) student indicated that the student did not work during the February 2012 survey. We propose the following adjustment:

300 Career Education 9-12	(.0314)	(.0314)
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7. [Ref. 33105] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.1256)	(.1256)
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8. [Ref. 33106] The IEPs for four ESE students were not signed; consequently, the students' IEPs were not authorized. We propose the following adjustment:

103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	(3.0000)	.0000
		(.1570)

Drop Back In Academy of Duval County (#0501)

9. [Ref. 50101] The attendance records for one student were missing and could not be located. We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)
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10. [Ref. 50102] The IEP for one ESE student was not signed; consequently, the student's IEP was not authorized. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Drop Back In Academy of Duval County (#0501)</u> (Continued)	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	(.5000)
	.0000
	(.5000)
<u>Alfred I. DuPont Middle School (#0661)</u>	
11. [Ref. 66101] <u>Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>	
102 Basic 4-8	1.5000
130 ESOL	(1.5000)
	.0000
12. [Ref. 66102] <u>An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year until November 3, 2011, which was after the student's ESOL anniversary date and after the October 2011 survey. We propose the following adjustment:</u>	
102 Basic 4-8	.5000
130 ESOL	(.5000)
	.0000
13. [Ref. 66103] <u>The IEP for one ESE student was not signed; consequently, the IEP was not authorized. We propose the following adjustment:</u>	
102 Basic 4-8	.5000
254 ESE Support Level 4	(.5000)
	.0000
14. [Ref. 66170] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that required certification in Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Alfred I. DuPont Middle School (#0661)</u> (Continued)		
102 Basic 4-8	1.5750	
254 ESE Support Level 4	<u>(1.5750)</u>	.0000
15. [Ref. 66171] <u>Parents of the students were not notified of the teacher's out-of-field status in Social Science. We propose the following adjustment:</u>		
102 Basic 4-8	2.8900	
254 ESE Support Level 4	<u>(2.8900)</u>	<u>.0000</u>
		<u>.0000</u>
<u>Lake Shore Middle School (#0691)</u>		
16. [Ref. 69101] <u>The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:</u>		
102 Basic 4-8	.4500	
130 ESOL	<u>(.4500)</u>	.0000
17. [Ref. 69103] <u>The IEP for one ESE student was not signed; consequently, the student's IEP was not authorized. We propose the following adjustment:</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000
18. [Ref. 69104] <u>The file for one ESE student did not contain an IEP covering the October 2011 survey. We propose the following adjustment:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Lake Shore Middle School (#0691)</u> (Continued)	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	<u>.0000</u>
	<u>.0000</u>
<u>San Jose Elementary School (#0831)</u>	
19. [Ref. 83101] <u>ELL Committees were not convened to consider three students' extended ESOL placements until after the students' fourth year ESOL anniversary dates. We propose the following adjustment:</u>	
101 Basic K-3	.5000
102 Basic 4-8	.9000
130 ESOL	(1.4000)
	<u>.0000</u>
20. [Ref. 83102] <u>The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	<u>.0000</u>
	<u>.0000</u>
<u>Terry Parker High School (#0861)</u>	
21. [Ref. 86101] <u>One ESE student was absent from school during the 11-day survey window and should not have been included with that survey's results. We propose the following adjustment:</u>	
113 Grades 9-12 with ESE Services	(.5000)
	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Terry Parker High School (#0861) (Continued)

22. [Ref. 86102] Four ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.5000	
130 ESOL	(1.5000)	.0000

23. [Ref. 86103] ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year until after the students' ESOL anniversary dates and after the October 2011 survey. We propose the following adjustment:

103 Basic 9-12	.9000	
130 ESOL	(.9000)	.0000

24. [Ref. 86104] We noted the following exceptions for one student who was in the ESOL sample and in the Career Education 9-12 (OJT) sample: (a) the student scored English proficient on all parts of the CELLA test and an ELL Committee was not convened to consider the student's extended ESOL placement for a sixth year, and (b) the timecards for this student were missing and could not be located. We propose the following adjustment:

103 Basic 9-12	.5250	
130 ESOL	(.5250)	
300 Career Education 9-12	(1.000)	(.1000)

25. [Ref. 86105] The timecards for 15 Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(1.1000)	(1.1000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
Terry Parker High School (#0861) (Continued)		
26. [Ref. 86106] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>.5000</u>	.0000
27. [Ref. 86107] <u>The file for one ESE student did not contain an IEP that was valid for the February 2012 reporting survey and the student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>		
103 Basic 9-12	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
28. [Ref. 86108] <u>The IEPs for five ESE students were not signed; consequently, the IEPs were not authorized. We propose the following adjustment:</u>		
103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	<u>(3.0000)</u>	.0000
29. [Ref. 86170/71] <u>Parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in Science (Ref. 86170) or Math (Ref. 86171). We propose the following adjustments:</u>		
<u>Ref. 86170</u>		
103 Basic 9-12	1.4750	
254 ESE Support Level 4	<u>(1.4750)</u>	.0000
<u>Ref. 86171</u>		
103 Basic 9-12	4.0500	
254 ESE Support Level 4	<u>(3.9250)</u>	
255 ESE Support Level 5	<u>(.1250)</u>	<u>.0000</u>
		<u>(1.7000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Englewood Elementary School (#0871)

30. [Ref. 87101] ELL Committees were not convened to consider four ELL students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that one student's ELL Student Plan was not reviewed and updated for the 2011-12 school year. We propose the following adjustment:

101 Basic K-3	2.4000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(3.4000)</u>	<u>.0000</u>
		<u>.0000</u>

Englewood High School (#0901)

31. [Ref. 90101] Five ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	2.1000	
130 ESOL	<u>(2.1000)</u>	<u>.0000</u>

32. [Ref. 90102] ELL Committees were not convened to consider five students' extended ESOL placements for a fourth or sixth year until after the students' ESOL anniversary dates and after the October 2011 or February 2012 surveys. We propose the following adjustment:

103 Basic 9-12	2.1000	
130 ESOL	<u>(2.1000)</u>	<u>.0000</u>

33. [Ref. 90103] The IEP for one ESE student was not signed; consequently, the IEP was not authorized. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Windy Hill Elementary School (#0941)</u>	
34. [Ref. 94101] <u>An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year. We propose the following adjustment:</u>	
101 Basic K-3	.5000
130 ESOL	(.5000)
	<u>.0000</u>
	<u>.0000</u>
<u>Global Outreach Charter Academy (#1221)</u>	
35. [Ref. 122101] <u>The files for two ELL students did not contain English language assessments to support the students' initial ESOL placements. We propose the following adjustment:</u>	
101 Basic K-3	.5000
102 Basic 4-8	.5000
130 ESOL	(1.0000)
	<u>.0000</u>
	<u>.0000</u>
<u>Chaffee Trail Elementary School (#1421)</u>	
36. [Ref. 142170] <u>The parents of ELL students taught by an out-of-field teacher were not notified of the teacher's out-of-field status until February 21, 2012, which was after the reporting surveys. We propose the following adjustment:</u>	
101 Basic K-3	2.0000
130 ESOL	(2.0000)
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Smart Pope Livingston Elementary School (#1491)</u>	
37. [Ref. 149101] <u>Four ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	1.0000
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	1.5000
254 ESE Support Level 4	(1.5000)
255 ESE Support Level 5	(1.5000)
	.0000
38. [Ref. 149102] <u>The IEP for two ESE students were not signed; consequently, the students' IEPs were not authorized. We propose the following adjustment:</u>	
102 Basic 4-8	1.5000
254 ESE Support Level 4	(1.5000)
	.0000
39. [Ref. 149103] <u>An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year. We propose the following adjustment:</u>	
101 Basic K-3	1.0000
130 ESOL	(1.0000)
	.0000
40. [Ref. 149104] <u>The IEP for one ESE student was missing and could not be located. We propose the following adjustment:</u>	
102 Basic 4-8	.5000
112 Grades 4-8 with ESE Services	(.5000)
	.0000
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Mount Herman ESE Center (#1641)

41. [Ref. 164101] Seven ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

254 ESE Support Level 4	(3.5000)	
255 ESE Support Level 5	3.5000	
254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	(2.5000)	.0000

42. [Ref. 164103] The file for one ESE student did not contain an IEP that covered the February 2012 survey. We noted an IEP was written on February 3, 2011, which expired before the reporting survey and a subsequent IEP was not written until February 22, 2012, which was after the February 13 through 17, 2012, reporting survey. We propose the following adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	(.5000)	.0000
		.0000

Palm Avenue Exceptional Student Center (#1701)

43. [Ref. 170101] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Kings Trail Elementary School (#2031)</u>			
44. [Ref. 203101] <u>The ELL Student Plan for one ELL student in ESOL was not reviewed and updated until after the October 2011 survey. We propose the following adjustment:</u>			
102 Basic 4-8	.5000		
130 ESOL	(.5000)		.0000
45. [Ref. 203102] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>			
102 Basic 4-8	.5000		
130 ESOL	(.5000)		.0000
46. [Ref. 203103] <u>The English language proficiency of one ELL student, who had returned after being out of the District for three years, was not assessed upon returning to the District. We propose the following adjustment:</u>			
102 Basic 4-8	1.0000		
130 ESOL	(1.0000)		.0000
			<u>.0000</u>
<u>Southside Middle School (#2111)</u>			
47. [Ref. 211101] <u>One ESE student withdrew from school prior to the February 2012 reporting survey and should not have been included with the survey's results. We propose the following adjustment:</u>			
112 Grades 4-8 with ESE Services	(.5000)		(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Southside Middle School (#2111) (Continued)

48. [Ref. 211102] An ELL Committee was not convened to consider one student’s extended ESOL placement for a fourth year until after the student’s ESOL anniversary date and after the February 2012 survey. We propose the following adjustment:

102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000

49. [Ref. 211103] Five ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	3.0750	
130 ESOL	(3.0750)	.0000

50. [Ref. 211104] One ELL student’s extended ESOL placement was not adequately supported. An ELL Committee was convened timely but had based its recommendation for extension on test scores from the prior school year and the assessment that was completed within 30 school days of the student’s ESOL anniversary date indicated the student was English proficient. We propose the following adjustment:

102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000

51. [Ref. 211170] One teacher was not properly certified to teach Reading to ELL students and was not approved by the School Board to teach such students out of field until February 7, 2012, which was after the October 2011 survey. We also noted that the teacher had earned none of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline until November 29, 2011, which was after the October 2011 survey. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Southside Middle School (#2111)</u> (Continued)		
102 Basic 4-8	.3750	
130 ESOL	(.3750)	.0000
		(.5000)
<u>Duncan U. Fletcher High School (#2231)</u>		
52. [Ref. 223101] <u>ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year until after the students' ESOL anniversary dates and after the October 2011 or February 2012 reporting surveys. We propose the following adjustment:</u>		
103 Basic 9-12	.8250	
130 ESOL	(.8250)	.0000
53. [Ref. 223102] <u>One ESOL student's English language assessment was not conducted on a timely basis. The student's Home Language Survey was dated September 6, 2011; however, the student's English language was not assessed until November 4, 2011, more than 20 days after the Home Language Survey. Consequently, the student's ESOL placement was not adequately supported as of the October 2011 survey. We propose the following adjustment:</u>		
103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000
54. [Ref. 223103] <u>The timecards for two Career Education 9-12 (OJT) students showed no hours worked during the February 2012 survey. We propose the following adjustment:</u>		
300 Career Education 9-12	(.3250)	(.3250)
		(.3250)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Crystal Springs Elementary School (#2261)

55. [Ref. 226170] One teacher taught Basic subject area classes that included an ELL student 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. Since the student is cited in Finding No. 56 (Ref. 226101), we present this disclosure Finding with no proposed adjustment.

.0000

56. [Ref. 226101] An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year. We propose the following adjustment:

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

57. [Ref. 226102] The file for one ELL student contained no documentation to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:

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

58. [Ref. 226103] One student was incorrectly reported for a second year of ESOL placement. The student tested at Level 3 on the Reading portion of 2011 FCAT and there was no other English language assessment for the 2011-12 school year. We also noted an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Crystal Springs Elementary School (#2261) (Continued)

59. [Ref. 226104] The Matrix of Services form for one ESE student incorrectly included 13 Special Considerations points for which the student was not eligible. The points were designated for students who receive instruction at their home or in the hospital; however, the PK student had received some instruction at home but received their OT and PT services at school. Additionally, the student was reported for 60 instructional minutes in OT, but the student's IEP and the Occupational Therapist's contact log supported only 45 minutes of instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0350	
255 ESE Support Level 5	(.0400)	(.0050)
		(.0050)

Kernan Trail Elementary School (#2311)

60. [Ref. 231101] The files for two students did not contain adequate documentation to support the students' ESOL placements. We also noted that the files did not contain ELL Student Plans or documentation of parental notification of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	(1.0000)	.0000

61. [Ref. 231102] One student whose primary language is English was incorrectly reported in the ESOL Program. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Kernan Trail Elementary School (#2311) (Continued)

62. [Ref. 231103] An ELL Committee was not convened to consider one student’s extended ESOL placement for a fifth year. We also noted that the student’s English language proficiency was not assessed within 30 school days prior to the student’s ESOL anniversary date. We propose the following adjustment:

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

Sandalwood High School (#2371)

63. [Ref. 237101] One ESOL student was not in attendance 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:

103 Basic 9-12	(.0346)	
130 ESOL	(.4654)	(.5000)

64. [Ref. 237102] The timecards for nine Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.7999)	(.7999)
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65. [Ref. 237103] The timecards for five Career Education 9-12 (OJT) students either reflected less work hours than were reported or reflected no hours worked. We also noted the timecards covering the February 2012 survey for two of these students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	(.7684)	(.7684)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>			Proposed Net Adjustments (Unweighted FTE)
Sandalwood High School (#2371) (Continued)			
66. [Ref. 237104] <u>The IEP for one ESE student was not signed; consequently, the IEP was not authorized. We propose the following adjustment:</u>			
103 Basic 9-12	1.0000		
113 Grades 9-12 with ESE Services	(1.0000)		.0000
67. [Ref. 237105] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>			
113 Grades 9-12 with ESE Services	1.0000		
254 ESE Support Level 4	(1.0000)		.0000
68. [Ref. 237106] <u>The file for one ESE student in the October 2011 survey did not contain an EP that covered that reporting survey. We noted an EP had been written on May 16, 2008, which expired before the reporting survey, and a subsequent EP was written on February 10, 2012, which was after the reporting survey. We propose the following adjustment:</u>			
103 Basic 9-12	.5000		
113 Grades 9-12 with ESE Services	(.5000)		.0000
69. [Ref. 237107] <u>The file for one ELL student did not contain any documentation to support the student's ESOL placement. We propose the following adjustment:</u>			
103 Basic 9-12	.2404		
130 ESOL	(.2404)		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Sandalwood High School (#2371) (Continued)

70. [Ref. 237108] Four ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.6598	
130 ESOL	(1.6598)	.0000

71. [Ref. 237109] ELL Committees were not convened to consider two students' extended ESOL placements for a fourth or sixth year until after the students' ESOL anniversary dates and after the October 2011 reporting survey. We propose the following adjustment:

103 Basic 9-12	.7731	
130 ESOL	(.7731)	.0000

72. [Ref. 237110] Two students were incorrectly reported in ESOL. The students were dismissed from the ESOL Program prior to the reporting survey. We propose the following adjustment:

103 Basic 9-12	.9308	
130 ESOL	(.9308)	.0000

Please see page 44 for our Follow-Up to Management's Response to Finding No. 72.

(2.0683)

Arlington Heights Elementary School (#2401)

73. [Ref. 240101] An ELL Committee was not convened to consider one student's extended ESOL placement for a fifth year. We propose the following adjustment:

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

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Neptune Beach Elementary School (#2461)

74. [Ref. 246101] ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year until after the students' ESOL anniversary dates and after the October 2011 or February 2012 reporting surveys. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	.5000	
130 ESOL	<u>(1.0000)</u>	.0000

75. [Ref. 246102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

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

76. [Ref. 246103] The IEP for one student and the EP for another student were not signed; consequently, the ESE students' IEPs and EPs were not authorized. We propose the following adjustment:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	<u>(1.5000)</u>	.0000
		<u>.0000</u>

Greenland Pines Elementary School (#2491)

77. [Ref. 249101] The ELL Student Plans for three ELL students in ESOL were not reviewed and updated until after the October 2011 survey. We propose the following adjustment:

101 Basic K-3	1.4000	
130 ESOL	<u>(1.4000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Greenland Pines Elementary School (#2491) (Continued)

78. [Ref. 249102] We noted the following exceptions involving the extended ESOL placements of two ELL students: (a) an ELL Committee was not convened to consider one student’s extended ESOL placement for a fourth year, and (b) an ELL Committee was not convened to consider one student’s extended ESOL placement until after the student’s ESOL anniversary date and after the October 2011 reporting survey. We also noted that the *ELL Student Plans* for both students were not reviewed and updated until after the October 2011 survey. We propose the following adjustment:

101 Basic K-3	1.4500	
130 ESOL	<u>(1.4500)</u>	.0000

79. [Ref. 249103] Eight ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(4.0000)</u>	.0000

80. [Ref. 249170] One teacher taught primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	.1500	
130 ESOL	<u>(.1500)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Alden Road Exceptional Student Center (#2521)</u>		
81. [Ref. 252101] <u>Three ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
82. [Ref. 252102] <u>One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results. We propose the following adjustment:</u>		
255 ESE Support Level 5	<u>(.5000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>
<u>Mandarin Oaks Elementary School (#2581)</u>		
83. [Ref. 258101] <u>Two ESE students were not reported in accordance with the students' Matrix of Services forms. We propose the following adjustment:</u>		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000
84. [Ref. 258103] <u>The EP for one ESE student was not signed; consequently, the student's EP was not authorized. We propose the following adjustment:</u>		
102 Basic 4-8	.2400	
112 Grades 4-8 with ESE Services	<u>(.2400)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Mandarin Oaks Elementary School (#2581) (Continued)

85. [Ref. 258173] One teacher taught primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

86. [Ref. 258174] One teacher taught primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 7, 2012, which was after the October 2011 survey. We propose the following adjustment:

101 Basic K-3	.2500	
130 ESOL	<u>(.2500)</u>	<u>.0000</u>
		<u>.0000</u>

Mandarin High School (#2601)

87. [Ref. 260101] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.7014	
130 ESOL	<u>(.7014)</u>	.0000

88. [Ref. 260102] The timecards for ten Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.0916)</u>	(1.0916)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Mandarin High School (#2601) (Continued)

89. [Ref. 260170] 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 7, 2012, which was after the October 2011 survey. We propose the following adjustment:

103 Basic 9-12	.2382	
130 ESOL	<u>(.2382)</u>	<u>.0000</u>
		<u>(1.0916)</u>

Chets Creek Elementary School (#2641)

90. [Ref. 264101] An ELL Committee was not convened to consider one student's extended ESOL placement for a fourth year until after the student's ESOL anniversary date and after the February 2012 reporting survey. We propose the following adjustment:

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

91. [Ref. 264102] One student whose sole language was English was incorrectly reported in ESOL. We propose the following audit adjustment:

102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Atlantic Coast High School (#2681)

92. [Ref. 268101] One ESE student was not reported in accordance with the student's Matrix of Services forms. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Atlantic Coast High School (#2681)</u> (Continued)	
113 Grades 9-12 with ESE Services	1.0000
254 ESE Support Level 4	<u>(1.0000)</u> .0000
93. [Ref. 268102] <u>The IEP for one ESE student was not signed; consequently, the student's IEP was not authorized. We propose the following adjustment:</u>	
103 Basic 9-12	.5000
254 ESE Support Level 4	<u>(.5000)</u> .0000
94. [Ref. 268103] <u>Two students were incorrectly reported in ESOL. The students were dismissed from ESOL prior to the reporting survey. We propose the following adjustment:</u>	
103 Basic 9-12	.7832
130 ESOL	<u>(.7832)</u> .0000
<i>Please see page 44 for our Follow-Up to Management's Response to Finding No. 94.</i>	
95. [Ref. 268104] <u>One ELL student's extended ESOL placement for a sixth year was not adequately supported. An ELL Committee was convened timely but based its recommendation for extension on test scores from the prior school year and the assessment that was completed within 30 school days of the student's ESOL anniversary date indicated the student was English proficient. We propose the following adjustment:</u>	
103 Basic 9-12	.3750
130 ESOL	<u>(.3750)</u> .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Atlantic Coast High School (#2681) (Continued)

96. [Ref. 268105] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4666	
130 ESOL	(.4666)	.0000
		.0000

Westview K-8 School (#2741)

97. [Ref. 274101] The file for one student did not contain any documentation to support the student's ESOL placement. We propose the following adjustment:

101 Basic K-3	.4750	
130 ESOL	(.4750)	.0000

98. [Ref. 274102] The files for two ESE students did not contain evidence that at least three professionals participated in the development of the students' IEPs. We also noted that one student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	1.0000	
111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	(1.0000)	.0000

99. [Ref. 274103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Westview K-8 School (#2741)</u> (Continued)	
112 Grades 4-8 with ESE Services	.5000
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>.5000</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Frank H. Peterson Academies of Technology (#2801)</u>	
100. [Ref. 280172] <u>One teacher was not properly certified and was not approved by the School Board to teach a Career Education course out of field until February 7, 2012, which was after the October 2011 survey. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We present this disclosure finding with no proposed adjustments.</u>	.0000
101. [Ref. 280101] <u>Two ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>	
103 Basic 9-12	.8452
130 ESOL	<u>(.8452)</u>
	.0000
102. [Ref. 280102] <u>One student was incorrectly reported in ESOL. The student had been dismissed from ESOL prior to the reporting survey. We propose the following adjustment:</u>	

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Frank H. Peterson Academies of Technology (#2801)</u> (Continued)	
103 Basic 9-12	.3851
130 ESOL	<u>(.3851)</u>
	<u>.0000</u>
<i>Please see page 44 for our Follow-Up to Management's Response to Finding No. 102.</i>	
	<u>.0000</u>
Proposed Net Adjustment	<u>(6.8469)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Follow-Up to Management's Response to Finding Nos. 72 (Ref. 237110), No. 94 (Ref. 268103), and No. 102 (Ref. 280102), respectively:

The Superintendent, in his written response, disagrees with the above-cited Findings and contends that the District holds two ELL Committee meetings, one at the school level and one at the District level for approval or not and that the date of the student's ESOL exit was the date of the District's final approval.

In our review of the Findings, we noted that the Schools' ELL Committee recommendations (convened prior to the survey week) were followed up with final approvals made by the District ELL Committee (that occurred after the survey week). For the five students involved in these Findings, the Schools' ELL Committees recommended that the students be exited from the ESOL Program (prior to survey) and the District's ELL Committees concurred with the Schools' ELL Committee recommendations (after the survey). In these circumstances, the students remained out of compliance as the District's final approvals of the Schools' ELL Committee recommendations were not timely completed (i.e., prior to the student's individual ESOL anniversary dates). Therefore, our Findings stand as presented.

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students in membership and in attendance at least 1 day during the 11-day survey window are reported with the survey's results and the related source attendance records are retained to support this reporting; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (3) IEPs and EPs are timely prepared, signed by the required participants, and retained in the students' files; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored; (5) *ELL Student Plans* are timely reviewed and updated; (6) parents are timely notified of their child's ESOL placement; (7) students reported in ESOL have adequate documentation to support the students' ESOL placements; (8) students placed in ESOL have had English language assessments to support those placements that are retained in the students' files; (9) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than each student's ESOL anniversary dates; (10) students are not reported for ESOL funding beyond six years; (11) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (12) teachers are either properly certified, or if out of field, are timely approved by the School Board to teach out of field; (13) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (14) ESOL teachers earn their in-service training points in accordance with the teachers' 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.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS

Reporting

- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, FS Definitions
- Section 1011.62, FS Funds for Operation of Schools
- Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*

Attendance

- Section 1003.23, FS Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
- FTE General Instructions 2011-12*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, FAC Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners
- Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages (ESOL) Program

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2012

REGULATORY CITATIONS (Continued)

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC Pupil Attendance Records

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2011-12

Exceptional Education

- Section 1003.57, FS Exceptional Students Instruction
- Section 1011.62, FS Funds for Operation of Schools
- Section 1011.62(1)(e), FS Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC Provision of Free Appropriate Public Education (FAPE) and
 Development of Individual Educational Plans for Students with
 Disabilities
- Rule 6A-6.03029, FAC Development of Family Support Plans for Children with Disabilities
 Ages Birth Through Five Years
- Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation,
 Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for
 Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

- Section 1012.42(2), FS Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS Positions for Which Certificates Required
- Rule 6A-1.0502, FAC Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC Instructional Personnel Certification
- Rule 6A-6.0907, FAC Inservice Requirements for Personnel of Limited English Proficient
 Students

The accompanying notes are an integral part of this schedule.

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

NOTE A – SUMMARY

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

1. School District of Duval County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Duval County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Duval County.

For the fiscal year ended June 30, 2012, the District operated 191 schools serving prekindergarten through twelfth grade students, reported 126,076.99 unweighted FTE, and received approximately \$318.7 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Duval County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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, FS	K-20 General Provisions
Chapter 1001, FS	K-20 Governance
Chapter 1002, FS	Student and Parental Rights and Educational Choices
Chapter 1003, FS	Public K-12 Education
Chapter 1006, FS	Support for Learning
Chapter 1007, FS	Articulation and Access
Chapter 1010, FS	Financial Matters
Chapter 1011, FS	Planning and Budgeting
Chapter 1012, FS	Personnel
Chapter 6A-1, FAC	Finance and Administration
Chapter 6A-4, FAC	Certification
Chapter 6A-6, FAC	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, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2012

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. West Riverside Elementary School	1 and 2
2. Robert E. Lee High School	3 through 8
3. Drop Back In Academy of Duval County	9 and 10
4. Duncan U. Fletcher Middle School	NA
5. Alfred I. DuPont Middle School	11 through 15
6. Lake Shore Middle School	16 through 18
7. San Jose Elementary School	19 and 20
8. Terry Parker High School	21 through 29
9. Englewood Elementary School	30
10. Englewood High School	31 through 33
11. Windy Hill Elementary School	34
12. Global Outreach Charter Academy*	35
13. Chaffee Trail Elementary School	36
14. Smart Pope Livingston Elementary School	37 through 40
15. Mount Herman ESE Center	41 and 42
16. Palm Avenue Exceptional Student Center	43
17. Reynolds Lane Elementary School	NA
18. Kings Trail Elementary School	44 through 46
19. Brookview Elementary School	NA
20. Southside Middle School	47 through 51
21. Duncan U. Fletcher High School	52 through 54
22. Crystal Springs Elementary School	55 through 59
23. Kernan Trail Elementary School	60 through 62
24. Sandalwood High School	63 through 72
25. Arlington Heights Elementary School	73
26. Crown Point Elementary School	NA
27. Neptune Beach Elementary School	74 through 76
28. Greenland Pines Elementary School	77 through 80
29. Alden Road Exceptional Student Center	81 and 82
30. Mandarin Oaks Elementary School	83 through 86
31. Mandarin High School	87 through 89
32. Chets Creek Elementary School	90 and 91
33. Atlantic Coast High School	92 through 96
34. Westview K-8 School	97 through 99
35. Frank H. Peterson Academies of Technology	100 through 102

*Charter School



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated July 24, 2012, that the Duval County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012. 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 2011-2012* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

COMPLIANCE

In our opinion, the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2012.

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

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

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

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

Respectfully submitted,



David W. Martin, CPA
November 22, 2013

SCHEDULE F

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

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 be 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, 2012. (See NOTE B.) The population of vehicles (1,759) 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 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (87,203) 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	4,868
IDEA (K-12), Unweighted	41
IDEA (PK), Weighted	1,175
Teenage Parents and Infants	12
Hazardous Walking	3,531
Two Miles or More	76,958
Center to Center (IDEA), Weighted	27
Center to Center (IDEA), Unweighted	<u>591</u>
Total	<u>87,203</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)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was understated.	4		
We sampled 541 of the 87,203 students reported as being transported by the District.		30	(14)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 177 students.	-	<u>177</u>	<u>82</u>
Total	<u>4</u>	<u>207</u>	<u>68</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 the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

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 2011-2012* issued by the Department of Education. The Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 64.

**Students
 Transported
 Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2011 surveys and the February and June 2012 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 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] One ESE student was incorrectly reported for 4 days in term but should have been reported for 18 days in term, in accordance with the school’s calendar.

We propose the following adjustment:

<u>July 2011 Survey</u>		
<u>18 Days in Term</u>		
IDEA (K-12), Weighted	1	
 <u>4 Days in Term</u>		
IDEA (K-12), Weighted	<u>(1)</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] We noted exceptions involving the reporting of 62 students:
 - a. The number of days in term for 52 IDEA (PK), Weighted students was incorrectly reported. We noted 50 students in the October 2011 survey were reported for 90 days in term but should have been reported for 18, 36, or 54 days in term and 2 students in the February 2012 survey were reported for 54 or 36 days in term but should have been reported for 36 or 54 days in term, respectively.
 - b. The IEPs for 10 students (37 students less 27 students who were previously noted in a. above) did not indicate that the students met at least one of the five criteria required for reporting in an IDEA-Weighted classification; however, we determined that the students were eligible for reporting in the IDEA (PK), Unweighted ridership category.
 - c. The IEP for 1 student who was previously cited in a. above was missing and could not be located. Consequently, there was no documentation to support the student's reporting in the IDEA (PK), Weighted ridership category and was not otherwise eligible to be reported for State transportation funding.

We propose the following adjustments:

October 2011 Survey

<u>90 Days in Term</u>	
IDEA (PK), Weighted	(50)
<u>54 Days in Term</u>	
IDEA (PK), Weighted	2
IDEA (PK), Unweighted	4
<u>36 Days in Term</u>	
IDEA (PK), Weighted	16
IDEA (PK), Unweighted	16

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>18 Days in Term</u>		
IDEA (PK), Weighted	6	
IDEA (PK), Unweighted	5	
<u>February 2012 Survey</u>		
<u>54 Days in Term</u>		
IDEA (PK), Weighted	(5)	
IDEA (PK), Unweighted	5	
<u>36 Days in Term</u>		
IDEA (PK), Weighted	(5)	
IDEA (PK), Unweighted	5	
<u>18 Days in Term</u>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	<u>2</u>	(1)
<p>3. [Ref. 53] <u>Our general tests disclosed that 32 PK students were incorrectly reported in the Two Miles or More (27 students) or Hazard Walking (5 students) ridership category. We determined that 9 of these students were eligible for reporting in other ridership categories: 6 students in IDEA (PK), Weighted; 1 student in IDEA (PK), Unweighted; and 2 students in Teenage Parents and Infants. The remaining 23 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:</u></p>		
<u>July 2011 Survey</u>		
<u>18 Days in Term</u>		
Two Miles or More	(1)	
<u>October 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	3	
IDEA (PK), Unweighted	1	
Teenage Parents and Infants	1	
Hazardous Walking	(3)	
Two Miles or More	(15)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>36 Days in Term</u>		
IDEA (PK), Weighted	1	
 <u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	2	
Teenage Parents and Infants	1	
Hazardous Walking	(2)	
Two Miles or More	(11)	(23)
 4. [Ref. 54] <u>Transportation management inadvertently omitted the reporting of 107 students on 4 buses. We propose the following adjustments:</u>		
 <u>October 2011 Survey</u>		
Number of Buses in Operation	3	
 <u>90 Days in Term</u>		
IDEA (K-12), Weighted	12	
IDEA (PK), Weighted	3	
Two Miles or More	59	
 <u>February 2012 Survey</u>		
Number of Buses in Operation	1	
 <u>90 Days in Term</u>		
Two Miles or More	33	107
 5. [Ref. 55] <u>The reported ridership of 11 students (10 students were in our sample) was not adequately supported. The students either were not listed on the bus driver's report or the bus driver's report indicated that the students were not transported during the 11-day survey window. We propose the following adjustments:</u>		
 <u>July 2011 Survey</u>		
<u>20 Days in Term</u>		
Hazardous Walking	(3)	
Two Miles or More	(4)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Unweighted	(1)	
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(1)	
Two Miles or More	(1)	
<u>18 Days in Term</u>		
Center to Center (IDEA), Unweighted	(1)	(11)
<p>6. <u>[Ref. 56] Six students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We determined that four of the students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Unweighted ridership category. The remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:</u></p>		
<u>July 2011 Survey</u>		
<u>18 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<u>October 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
IDEA (K-12), Unweighted	1	
Two Miles or More	2	
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

**Students
 Transported
 Proposed Net
Adjustments**

Findings

7. [Ref. 57] One student in our sample was incorrectly reported in the IDEA (PK), Weighted ridership category. The student’s IEP did not indicate that the student met one or more of the five criteria required for IDEA-weighted classification. We determined that the student was eligible for reporting in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:

October 2011 Survey

90 Days in Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	0

8. [Ref. 58] Ten students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category. Eight of the students were eligible for reporting in the Two Miles or More ridership category and two students were eligible for reporting in the IDEA (K-12), Weighted ridership category. We propose the following adjustment:

July 2011 Survey

18 Days in Term

IDEA (K-12), Weighted	2	
IDEA (K-12), Unweighted	(10)	
Two Miles or More	<u>8</u>	0

9. [Ref. 59] Three students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from school and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2011 Survey

90 Days in Term

Two Miles or More	(2)	
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The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>June 2012 Survey</u>	
<u>10 Days in Term</u>	
Two Miles or More	(1)
Proposed Net Adjustment	<u>68</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Duval County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2012

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category for the correct number of days in term and have appropriate documentation on file to support that reporting; (2) the reporting for each survey is complete, including all buses in operation and students on those buses; (3) only those students who are indicated as riding on the bus drivers’ reports at least once during the 11-day survey window are reported for State transportation funding; (4) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students’ IEPs; (5) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding and proper documentation is maintained to support this reporting; (6) students are reported in ridership categories that are appropriate for the students’ grade levels; and (7) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category.

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., FS Transportation of Public K-12 Students
- Section 1011.68, FS Funds for Student Transportation
- Chapter 6A-3, FAC Transportation
- Student Transportation General Instructions 2011-2012*

The accompanying notes are an integral part of this schedule.

Duval County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2012

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

2. Transportation in Duval County

For the fiscal year ended June 30, 2012, the District received approximately \$17.2 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 2011	131	3,089
October 2011	766	40,787
February 2012	766	40,999
June 2012	<u>96</u>	<u>2,328</u>
Total	<u>1,759</u>	<u>87,203</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., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation

Duval County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2012

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, 2012. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

**EXHIBIT A
MANAGEMENT'S RESPONSE**



1701 Prudential Drive
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November 22, 2013

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

Subject: Response to the draft (preliminary and tentative) report on the examination of full-time equivalent (FTE) students and student transportation, as reported by Duval County Public Schools for the fiscal year ended June 30, 2012.

Dear Mr. Martin:

District staff has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have complied, in all material respects with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and the number of students transported for the fiscal year ended June 30, 2012. However, we are aware that your audit procedures disclosed material noncompliance involving students reported in the English for Speakers of Other Languages program and students reported in Career Education 9-12 for on-the-job (OJT) courses. The District's corrective actions to the findings of these areas are as follow:

English for Speakers of Other Languages

Findings 3, 11, 22, 31, 45, 49, 70, 87, 96 and 101 - Reported ESOL weighted FTE beyond the maximum six-year period allowed

Corrective Action Plan:

- The ESOL office will identify students "Over 6 Years" and will report the information to the Information Management Office prior to FTE reporting. The ESOL office will also continue to generate student lists for schools as a reminder and to complete revisions in scheduling prior to date certain of the FTE survey week.
- As a result of the findings, each school's Data Entry Clerk is now being instructed to remove the ESOL course suffix from the students' course schedules so that the ESOL weighted cost factor will not be reported for students who have been in the ESOL program beyond six years.
- The ESOL office will remain in continual collaboration with schools and provide training to school staff in an effort to provide technical assistance to their staff members regarding ESOL requirements. Schools are urged to be diligent in identifying any incorrect data.

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

Findings 1, 2, 4, 12, 16, 19, 20, 23, 24, 30, 32, 34, 39, 48, 52, 56, 57, 62, 71, 73, 74, 78 and 90 - ELL Committee did not convene or convene within the timeframe allowed for extension of services beyond three years

Corrective Action Plan:

- The ESOL office will continue to provide student assessment data, notifications, and reminders of annual evaluations prior to each student's anniversary date.
- School administrators and teachers are encouraged to complete annual evaluations on or before the anniversary date once a student has been in the program for three or more years.
- The ESOL Office will also continue to provide in-service trainings and technical assistance to school ESOL contacts throughout the year, as the ESOL office is in continual collaboration with schools in an effort to provide technical assistance to their staff members regarding ESOL annual evaluations.

Findings 72, 94 and 102 - Student had been dismissed from ESOL prior to the reporting survey (A request for further review is being made for this finding.)

Corrective Action Plan:

- The ESOL office will notify schools of approval or denial of recommendations via e-mail immediately following the District ELL Committee meeting to ensure correct funding and scheduling of students for each FTE reporting survey.

Findings 1, 50 and 95 - Test scores used by ELL committee not timely to student's anniversary date

Corrective Action Plan:

- The ESOL office provides student assessment data, notifications, and reminders of annual evaluations prior to anniversary date. Testing is scheduled by the data entry clerk prior to anniversary date. Testers email schools prior to testing and prior to the anniversary date. When students are absent or schools reschedule testing, an email reminder is sent to the school's ESOL contact and principal, when the assessment is not completed within the allowable timeline.
- This practice will be continued to assist the schools in performing timely assessment, according to the META Consent Decree and NCLB requirements.

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

Findings 53 - Assessment was more than 20 days after Home Language Survey

Corrective Action Plan:

- The ESOL office schedules testing as the HLS is received from schools, by our data entry staff. Testers email schools prior to testing and prior to the 20 day deadline. When students are absent or schools reschedule testing, an email reminder is sent to the ESOL School Contact and Principal, when assessment is not completed within the allowable timeline (20 days).
- This practice will be continued to assist the schools in performing timely assessment, according to the META Consent Decree and NCLB requirements.
- The ESOL Office will continue to provide in-service trainings to testing staff throughout the year to inform them of the importance and urgency of completing testing during the 20 day time frame as required by law.

Findings 58, 60, 61, 69, 91 and 97 - Not ESOL eligible

Corrective Action Plan:

- Schools are urged to be diligent in identifying any incorrect data input. The ESOL office provides schools' data entry clerks with the appropriate reports that identify student schedules and program eligibility.
- The ESOL office will continue to provide in-services and trainings throughout the year to inform them of changes and the importance of keeping accurate records and will continue to train data entry and school staff on the timely completion of assessment and data entry.

Findings 5, 30, 44 and 77 - The *ELL Student Plan* was not reviewed and updated prior to the reporting period

Corrective Action Plan:

- The ESOL office will remain in continual collaboration and provide training to school staff in an effort to provide technical assistance to their staff members regarding ESOL requirements and the importance of reviewing each student's ELL Student Plan prior to the FTE reporting period and documenting such.
- ESOL office staff and the internal auditor will continue to conduct preliminary audits of the ELL Plan and student documents to uncover deficiencies in the documentation to be able to enhance the training provided by the ESOL office.

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

Finding 35 - Temporary placed based on HLS and no English language assessment

Corrective Action Plan:

- The ESOL Office identifies students whose Home Language Survey has at least 1 “yes” answered as temporary LP status. Because students with an LP status do not receive weighted funding without an ELL Plan, which is generated upon assessment, we are urging schools to schedule these students as basic funding. Once the student is assessed and scores have been entered, the status is changed to active LY. Schools then schedule these students in ESOL classes with ESOL funding.
- The ESOL office will train data entry and school staff on the timely completion of assessment and data entry/scheduling.

Finding 46 - No reassessment upon re-entry

Corrective Action Plan:

- When a student classified as LY withdraws from Duval County Public Schools, the student will be entered back into the ESOL program as an LY student when returning within 365 days. When returning after 365 days, the student will be administered the LAS Links B Test and re-enrolled according to the results and program entrance requirements.
- In-service will be continually provided by the ESOL office throughout the year on updates, processes and required changes.

Career Education 9-12 On-the-Job Training

Findings 6, 7, 24, 25, 54, 64, 65, and 88 - No timecards or timecards reflected less work hours than reported for the reporting survey

Corrective Action Plan:

- The Career and Technical Education Office has been working and will continue to work with the On-the-Job Training instructor and school administration to ensure compliance. It is important that every On-the-Job Training Instructor have a training plan per student per site on file every year. The training plan must be signed by the parent/guardian, student, instructor, and site supervisor. Original timecards must be completed and kept on file. In order for the student(s) in the program to earn the appropriate credit they must complete 150 hours.
- Conduct school-site visit once a grading period. This will ensure that all files are up-to-date and all students enrolled in the program are meeting the requirements. Also, to follow-up with instructors regarding job site visits.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

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

Exceptional Student Education

Findings 8, 10, 13, 17, 28, 33, 38, 66, 76, 84 and 93 – IEP or EP not signed; therefore, not authorized

Corrective Action Plan:

- As part of the district's IEP compliance training, the Exceptional Education and Student Services (EE/SS) Department will emphasize the importance of leaving the original signed copy of the IEP in the student's cumulative folder. The same reminder will be provided in the monthly Student Management System briefing (ENCORE Edge) which is distributed to all ESE teachers, related services personnel, school counselors and school based administrators.

Findings 26, 27, 37, 41, 43, 67, 75, 79, 81, 83, 92, 98 and 99 – Not reported in accordance with the student's Matrix of Services form

Corrective Action Plan:

- The Exceptional Education and Student Services (EE/SS) Department has recognized that a certain level of inconsistency exists between the classroom ESE teacher, who gathers various elements of information, and the accurate reporting of this information to the school data input operators for entry into the district's Student Information Management data system, Genesis. In response, the EE/SS Department developed documents that may be used by each teacher/school to accurately collect such information as IEP initiation/duration dates, student schedules, and FEFP Matrix of Services funding level for each student. Each school has access to the *Student Information* form on the EE/SS portal website to be completed after each IEP to ensure accurate reporting of information.
- In the spring of the 2012-13 school year, all secondary schools participated in vertical alignment training which addressed the importance using the *Student Information* form.
- For the 2014-15 school year, the district's new computerized IEP program will integrate with the student information management system to automatically transmit Matrix of Services level. Thus, avoiding the need to enter data manually.

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

Findings 18, 27, 40, 42 and 68 - No IEP or EP for reporting survey

Corrective Action Plan:

- The Exceptional Education and Student Services department will continue to provide weekly reports to schools to allow the monitoring of IEP dates. A web-based report has also been created as a tool for district staff to support schools in monitoring compliance indicators.
- The Exceptional Education and Student Services department will continue to train and encourage the use of the reports embedded in the current IEP computerized program to identify upcoming IEP review dates.
- For the 2014-15 school year, the new computerized IEP program will include a dashboard indicating status of IEPs for ESE teachers, related services personnel, school counselors and school based administrators.

Finding 98 – Evidence of all required professionals' participation in IEP development not present

Corrective Action Plan:

- As part of the district's IEP compliance training, the Exceptional Education and Student Services department will emphasize the need for all required signatures to be documented on all IEPs and EPs.
- Strategic professional development will be provided at schools identified with noncompliance through FDOE's annual self-assessment process.

Finding 59 - Special consideration points on Matrix of Services form in error

Corrective Action Plan:

- The Exceptional Education and Student Services department will collaborate with the Student Information Management department to identify procedures to accurately report funding levels for prekindergarten students who receive instruction in the home, as well as therapy in a school setting.

Teacher Certification

Findings 14, 15, 29, 36, 51, 80, 85, 86, 89 and 100 - No parent notification or no Board approval of out-of-field (for ESOL and other subjects)

Corrective Action Plan:

- The Certification office has been working and will continue to work with the Information Management (IM) team to enhance the out of field program in the course master to provide an accurate list of out of field teachers. Because of IM's priority to student records and other district issues, work on the enhancement of the program for the Certification office will be based on the workload and priorities of the IM office. A

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

report for Board approval that is “push-button” ready to submit for the agenda is in the works.

- The Certification office will work with IM to train and encourage school-based principals to run their own out of field report for parent notification. Schools have always had this capability but due to the inaccuracy of the program, they wait on the list from the Certification office to send the parent notices. This has become a habit. The program has been enhanced so schools will not need to wait on an audited list from the Certification office to send parent notices. They will, however, have to wait for Board approval before sending parent notices as required by State law. Principals need to know the status of their teachers' assignments and students and plan accordingly. They can better recognize errors that they will be able to correct before survey period deadlines – thereby increasing compliance for out of field. The report provided to principals serves as a guide to principals so they will be aware of the report being audited by the Certification office, assist them in sending parent notices, and to review for errors including names of teachers who are not on the report but should be based on those known to be out of field by principals.
- The Certification office will encourage principals to adhere to the procedure of working with HR Staffing when teachers have to be placed in assignments different from that in which they were initially hired. A simple review will be conducted to ensure the teacher is in-field and highly qualified and if not, that appropriate measures are taken to ensure procedures are followed for parent notices, Board approval, and completion of out of field credit.
- The Certification office will work with appropriate top-level officials in the district to encourage enforcement of deadlines for entering information into the course master. If a teacher is not coded and scheduled in the course master by the deadline to run the out of field report, the teacher will not appear as out of field. A parent notice can't be (and usually isn't) sent for an out of field teacher if we don't know the teacher is out of field. But an auditor will see this connection in an audit and it will create a finding.
- The Certification office has worked with the ESOL office to receive accurate data on teachers who were identified as serving ESOL students. This data file was provided by the ESOL office to the Certification Office as agreed upon by the two Departments. Due to improper or lack of coding of ESOL in the course master, out of field reports did not include all teachers providing instruction to English language learners. The ESOL/Certification/IM collaboration has allowed for improved reporting of ESOL. This collaborative effort will continue.

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

Findings 51 and 55 - No ESOL Credit Earned by Teacher

Corrective Action Plan:

- Encourage school administrators to develop a system to inform teachers of the status of English language learners in their school and classrooms so teachers will begin ESOL training – with or without a notice from the Certification office. A notice from the Certification office should not be the first time a teacher learns that he/she is teaching a student who is an English Language Learner.
- Continue to advise teachers of ESOL requirements upon hire and through various communications distributed by the Certification office. All new hires are provided ESOL information during their set-up appointment. Additional information and reminders will be provided through the certification newsletter, emails, and preliminary notices of termination.
- The Certification office has worked with the ESOL office to receive accurate data on teachers identified as serving ESOL students. This data file was provided by the ESOL office to the Certification Office as agreed upon by the two Departments. Due to improper or lack of coding of ESOL in the course master, out of field reports did not include all teachers providing instruction to English language learners. The ESOL/Certification/IM collaboration has allowed for improved reporting of ESOL. This collaborative effort will continue.
- Require ALL teachers to have one 60-point ESOL workshop within the first year of hire or some other reasonable timeframe. Require veteran teachers who have had no ESOL training to complete a training workshop by the end of the next school year (or within some other reasonable timeframe). All students can benefit from strategies learned in ESOL training.

Student Transportation

The Transportation department acknowledges the recommendations as put forth by the Auditor General and will take corrective action to ensure an accurate reporting for all surveys. The existing procedures have been reviewed and the following steps and validation processes will be implemented prior to final data transmission to increase reporting accuracy:

- Initial quality assurance check as reports are received from Contractors/Drivers to include verification that each bus folder has the ridership list in it and has been filled out accurately, write ins are legible, each student has a student ID number, and that the folder is signed.
- Maintain a control list to ensure a ridership report is received for each bus.
- Initiate a sign out procedure for bus folders as they are keyed to ensure return of all documents to be filed for audit purposes.

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

- Reference the school calendar, student IEP and EP plans to verify the service days for correct days in term reporting. Maintain a copy of the IEP, EP, and calendar for audit purposes.
- Run queries to determine if there are any students not reported for home to school transportation, who are bused to part-time programs. Reference IEP and EP for correct days in term.
- Reference the IEP to ensure that students claimed for weighted funding have one of the five criteria appropriately documented.
- Run a data query to ensure that all PK students to be transmitted are those with disabilities or children of students enrolled in the Teenage Parent program.
- Determine and verify distance from school for each bus rider as appropriate in order to determine membership category.
- Ensure any student reported for hazardous walking is in grade KG-5 or grade 6th attending K-8 schools.
- Verify vehicle type as appropriate.

Currently the process to verify transportation requirements on the student IEP and EP is a labor intensive process. Each student's record must be reviewed individually. This data is documented through a program that is independent of the student information system. The Transportation department needs to receive a report of all exceptional education students listing the special transportation needs as stated on the IEP, and this need has been communicated to District ESE staff to develop a report that compares the Transportation service flags in the student information system to the IEP transportation weighted criteria fields. In addition, the Exceptional Education Department will provide additional and continuing teacher training for appropriate IEP documentation for students who need transportation as a related service and have special needs. Future reporting capabilities should enhance FEFP data accuracy.

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

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

The District accepts the majority of the findings as outlined in the draft report; however, we respectfully request further review of selected items for your reconsideration as listed in the chart below.

Finding No. & Reference No.	Methodology	Supporting Documentation Page No.
<p>72 (Ref. 237110) 94 (Ref. 268103) 102(Ref. 280102)</p>	<p>We disagree with these findings. Rule 6A-6.09022(4) F.A.C. states, “If a majority of the ELL Committee determines that the student is English language proficient, the student shall be exited from the ESOL program.” Our district holds two ELL Committee meetings, one at the school level and one at the district level for approval or disapproval. This procedure is stated in the district’s <i>Student Progression Plan</i> and the <i>ESOL Procedural Manual</i>, which was approved by FLDOE.</p> <p>In the Duval County Public Schools 2011-2012 Student Progression Plan, the ESOL program exit procedures required school personnel to submit the recommendation of the school’s ELL Committee to the district ESOL office for final approval. The District ELL Committee was to review the recommendation. If approved, the student was moved from program services, and an exit letter was sent to the parents. The date of the student’s ESOL exit was the date of the district’s final approval.</p> <p>Also, in the 2009-2010 ESOL Procedural Manual, which was granted continuation by FLDOE through the 2011-2012 school year and was approved stated, “A District ELL Committee will review school ELL recommendations and will notify the school of the approved action.”</p>	<p>Pages 2-9 of Attachments</p>
<p>72 (Ref. 237110)</p>	<p>Student ID 443 – The school ELL Committee met on 9/28/11 and recommended the student exit the ESOL program. To conform to the ESOL Procedural Manual and the Student Progression Plan, the school personnel forwarded a copy of the Annual Evaluation 2011-2012 Form, which included the school’s ELL Committee recommendation, to the district ESOL department, and it was received on 10/5/11, as stamped on the form. The district ELL committee met on 10/20/11 and concurred with the school’s recommendation; therefore, the student was exited from ESOL and placed into a two-year monitoring status as of 10/20/11.</p> <p>Student ID 93931 - The school ELL Committee met on 9/28/11 and recommended the student exit the ESOL program. To conform to the ESOL Procedural Manual and the Student Progression Plan, school personnel forwarded a copy of the Annual Evaluation 2011-2012 Form, which included the school’s ELL Committee recommendation, to the district ESOL department, and it was received on 10/5/11, as stamped on the form. The district ELL committee met on 10/20/11 and concurred with the school’s recommendation; therefore, the</p>	<p>Pages 10 - 17 of Attachments</p>

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

	student was exited from ESOL and placed into a two-year monitoring status as of 10/20/11.	
94 (Ref. 268103)	<p>Student ID 3343 - The school ELL Committee met on 2/9/12 and recommended the student exit the ESOL program. To conform to the ESOL Procedural Manual and the Student Progression Plan, school personnel forwarded a copy of the Annual Evaluation 2011-2012 Form, which included the school’s ELL Committee recommendation, to the district ESOL department, and it was received on 2/23/12, as stamped on the form. The district ELL committee met on 3/6/12 and concurred with the school’s recommendation; therefore, the student was exited from ESOL and placed into a two-year monitoring status as of 3/6/12.</p> <p>Student ID 131214 - The school ELL Committee met on 3/6/12 and recommended the student exit the ESOL program. To conform to the ESOL Procedural Manual and the Student Progression Plan, school personnel forwarded a copy of the Annual Evaluation 2011-2012 Form, which included the school’s ELL Committee recommendation, to the district ESOL department, and it was received on 2/23/12, as stamped on the form. The district ELL committee met on 3/6/12 and concurred with the school’s recommendation; therefore, the student was exited from ESOL and placed into a two-year monitoring status as of 3/6/12.</p>	Pages 18 – 25 of Attachments
102(Ref. 280102)	Student ID 143036 - The school ELL Committee met on 10/20/11 and recommended the student exit the ESOL program. To conform to the ESOL Procedural Manual and the Student Progression Plan, school personnel forwarded a copy of the Annual Evaluation 2011-2012 Form, which included the school’s ELL Committee recommendation, to the district ESOL department, and it was received on 10/10/11, as stamped on the form. The district ELL committee met on 10/20/11 and concurred with the school’s recommendation; therefore, the student was exited from ESOL and placed into a two-year monitoring status as of 10/20/11.	Pages 26 – 29 of Attachments

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

On behalf of district and school personnel, I would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

If you have any questions or we can provide any further information as you proceed through the finalization of this process, please feel free to contact Ruth Fulgham, District FTE Auditor, at (904) 858-6340 or Cynthia Hill, Director of Accounting, at (904) 390-2317.

Sincerely,



Nikolai P. Vitti, Ed.D.
Superintendent

vp