

**ALACHUA COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013



BOARD MEMBERS AND SUPERINTENDENT

Alachua County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
April M. Griffin, Chair to 11-19-12	1
Eileen F. Roy, Chair from 11-20-12	2
Dr. Gunnar F. Paulson, Vice Chair from 11-20-12	3
Barbara J. Sharpe to 11-19-12	4
Dr. Leanetta McNealy from 11-20-12	4
Carol Oyenarte, Vice Chair to 11-19-12	5

Dr. W. Daniel Boyd Jr., Superintendent

The examination team leader was Jennifer Taylor, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. 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.

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2013

ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FES	Fluent English Speaker
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Alachua 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 teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Alachua County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2013:

- Twenty-eight of the 157 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, and the earning of required in-service training points in ESOL strategies.
- Twenty-nine of the 103 students in our ESOL sample, 22 of the 80 students in our ESE Support Levels 4 and 5 sample, and 6 of the 24 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.
- Eighty of the 332 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 55 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled a negative 21.3700 but has a potential impact on the District's weighted FTE of a negative 45.1076. Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of a negative 21,401 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 Alachua County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$161,620 (negative 45.1076 times \$3,582.98).

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 ALACHUA COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated 64 schools, 1 District cost center, and reported 2 virtual education cost centers serving prekindergarten through twelfth grade students, reported 27,239.76 unweighted FTE for those students, and received approximately \$69.8 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 brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 \$5.3 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 ALACHUA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Alachua County District School Board's compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Twenty-eight of the 157 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, and the earning of required in-service training points in ESOL strategies.¹

2. Students

Twenty-nine of the 103 students in our ESOL sample,² 22 of the 80 students in our ESE Support Levels 4 and 5 sample,³ and 6 of the 24 students in our Career Education 9-12 (OJT) sample⁴ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 9, 10, 12, 19, 20, 21, 24, 25, 28, 32, 33, 37, 38, 40, 45, 46, 49, 50, 52, and 53.

²For ESOL, see SCHEDULE D, Finding Nos. 2, 18, 26, 29, 31, 34, 39, 43, 47, 48, and 51.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 4, 5, 6, 7, 8, 11, 14, 15, 16, 22, 23, 27, and 44.

⁴For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 36.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, 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.

⁵ *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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

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
Tallahassee, Florida
April 1, 2014

SCHEDULE A

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

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 (OJT). 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 27,239.76 unweighted FTE at 64 schools, 1 District cost center, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

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, 2013. (See NOTE B.) The population of schools (67) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (14,150) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	65	21	10,224	218	4	19,467.5900	174.5873	12.4184
Basic with ESE Services	64	20	3,438	167	9	6,816.6800	146.9972	(5.6766)
ESOL	34	15	334	103	29	378.1400	71.0617	(20.6591)
ESE Support Levels 4 and 5	30	12	129	80	22	102.9900	45.2700	(7.0723)
Career Education 9-12	9	1	<u>25</u>	<u>24</u>	<u>6</u>	<u>474.3600</u>	<u>4.0016</u>	<u>(.3804)</u>
All Programs	67	22	<u>14,150</u>	<u>592</u>	<u>70</u>	<u>27,239.7600</u>	<u>441.9178</u>	<u>(21.3700)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (396) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 157 and found exceptions for 28 of those teachers.

PROPOSED ADJUSTMENTS

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	3.9900	1.117	4.4568
102 Basic 4-8	(1.5869)	1.000	(1.5869)
103 Basic 9-12	10.0153	1.020	10.2156
112 Grades 4-8 with ESE Services	(6.4268)	1.000	(6.4268)
113 Grades 9-12 with ESE Services	.7502	1.020	.7652
130 ESOL	(20.6591)	1.167	(24.1092)
254 ESE Support Level 4	(5.0200)	3.524	(17.6905)
255 ESE Support Level 5	(2.0523)	5.044	(10.3518)
300 Career Education 9-12	(.3804)	.999	(.3800)
Total	<u>(21.3700)</u>		<u>(45.1076)</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

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0081</u>	
101 Basic K-3	.....	.4200	.....	.4200
102 Basic 4-8	1.0000	1.6800	.....	2.6800
103 Basic 9-12	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(1.0000)	.....	.5000	(.5000)
113 Grades 9-12 with ESE Services	.....	.....	1.0000	1.0000
130 ESOL	.....	(2.1000)	.....	(2.1000)
254 ESE Support Level 4	.....	.....	(1.5000)	(1.5000)
255 ESE Support Level 5	.....	.....	(.0900)	(.0900)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>(.0900)</u>	<u>(.0900)</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)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0082</u>	<u>#0091</u>	<u>#0112</u>	<u>#0151</u>	
101	.4200	.....	.1200	.....	.....	.5400
102	2.6800	.....	.1500	.6529	.....	3.4829
103	.0000	.....	.....	.....	6.8368	6.8368
112	(.5000)	.....	.....	.....	.....	(.5000)
113	1.0000	.....	.....	.....	(.1664)	.8336
130	(2.1000)	.....	(.2700)	(.2502)	(5.1704)	(7.7906)
254	(1.5000)	.....	.....	.....	(1.5000)	(3.0000)
255	(.0900)	(.5223)	.....	(.4400)	(.5000)	(1.5523)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>	<u>.0000</u>
Total	<u>(.0900)</u>	<u>(.5223)</u>	<u>.0000</u>	<u>(.0373)</u>	<u>(.5000)</u>	<u>(1.1496)</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)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0171</u>	<u>#0221</u>	<u>#0261</u>	<u>#0271</u>	
101	.5400	.0600	.....	.....	.....	.6000
102	3.4829	.....	1.1668	.....	.....	4.6497
103	6.8368	.....	.....	.3419	1.3344	8.5131
112	(.5000)	.....	.3332	.....	.....	(.1668)
113	.8336	.....	.....	.5000	.....	1.3336
130	(7.7906)	(.0600)	.....	(.3419)	(1.3344)	(9.5269)
254	(3.0000)	.....	(1.5000)	(.5000)	.....	(5.0000)
255	(1.5523)	.....	.....	.....	.....	(1.5523)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(1.1496)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.1496)</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)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0311</u>	<u>#0411</u>	<u>#0431</u>	<u>#0501</u>	
101	.6000	.7450	.....	.....	.5000	1.8450
102	4.6497	.7700	.....	.....	.....	5.4197
103	8.5131	.....	.6350	.7004	.....	9.8485
112	(.1668)	(.5000)	.....	.....	.....	(.6668)
113	1.3336	.....	.....	(.5000)	.....	.8336
130	(9.5269)	(1.0150)	(.6350)	(.7004)	(.5000)	(12.3773)
254	(5.0000)	.....	.....	.....	.....	(5.0000)
255	(1.5523)	.....	.....	.....	.....	(1.5523)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.3804)</u>	<u>.....</u>	<u>(.3804)</u>
Total	<u>(1.1496)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.8804)</u>	<u>.0000</u>	<u>(2.0300)</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)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0502</u>	<u>#0561</u>	<u>#0591</u>	<u>#0957</u>	
101	1.8450	.....	.5450	.....	1.6000	3.9900
102	5.4197	(9.0568)	.....	2.1336	.....	(1.5035)
103	9.8485	.....	.....	.....	.....	9.8485
112	(.6668)	(5.7600)	.....	.....	.....	(6.4268)
113	.8336	.....	.....	.....	.....	.8336
130	(12.3773)	(4.0032)	(.5450)	(2.1336)	(1.6000)	(20.6591)
254	(5.0000)	(.0200)	.....	.....	.....	(5.0200)
255	(1.5523)	(.5000)	.....	.....	.....	(2.0523)
300	(.3804)	.....	.....	.....	.....	(.3804)
Total	<u>(2.0300)</u>	<u>(19.3400)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(21.3700)</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)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments¹</u>		
	<u>Brought Forward</u>	<u>#7004</u>	<u>Total</u>
101 Basic K-3	3.9900	.....	3.9900
102 Basic 4-8	(1.5035)	(.0834)	(1.5869)
103 Basic 9-12	9.8485	.1668	10.0153
112 Grades 4-8 with ESE Services	(6.4268)	.....	(6.4268)
113 Grades 9-12 with ESE Services	.8336	(.0834)	.7502
130 ESOL	(20.6591)	.....	(20.6591)
254 ESE Support Level 4	(5.0200)	.....	(5.0200)
255 ESE Support Level 5	(2.0523)	.....	(2.0523)
300 Career Education 9-12	(.3804)	.....	(.3804)
Total	<u>(21.3700)</u>	<u>.0000</u>	<u>(21.3700)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 35.

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Charles W. Duval Elementary School (#0021)

- [Ref. 2101] The IEP for one ESE student was missing and could not be located.

We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

J. J. Finley Elementary School (#0031)

2. [Ref. 3102] The ELL Student Plans for three ELL students were incomplete as they did not identify all of the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.4200	
102 Basic 4-8	1.6800	
130 ESOL	<u>(2.1000)</u>	.0000
		<u>.0000</u>

Sidney Lanier Center (#0081)

3. [Ref. 8101] Two ESE students were not reported in accordance with their Matrix of Services forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

4. [Ref. 8102] The Matrix of Services form for one ESE student was not completed until April 23, 2013, which was after the February 2013 reporting survey. We propose the following adjustment:

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

5. [Ref. 8103] The course schedule for one ESE student receiving both on-campus instruction and homebound instruction while in the Hospital and Homebound Program was incorrectly reported for the on-campus portion. The student was absent from school two of the days during the survey week and should have been reported for only 1,110 instructional minutes (.3700 FTE) rather than the 1,380 instructional minutes (.4600 FTE). We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Sidney Lanier Center (#0081)</u> (Continued)	
255 ESE Support Level 5	(.0900)
	(.0900)
<u>Hospital and Homebound Program (#0082)</u>	
6. [Ref. 8201] <u>The duration date of services on one ESE student’s IEP indicated that the Hospital and Homebound services ended as of October 5, 2012, which is prior to the October 2012 reporting survey. We propose the following adjustment:</u>	
255 ESE Support Level 5	(.0600)
	(.0600)
7. [Ref. 8202] <u>We noted the following exceptions involving seven ESE students in the Hospital and Homebound Program:</u>	
a. <u>The homebound instructors' contact logs for two students (.0800 FTE) were missing and could not be located.</u>	
b. <u>Five students were reported for more homebound instruction than was actually provided. The five students were reported in the February 2013 survey for a total of 1,350 instructional minutes (.4500 FTE) but were only provided 713 instructional minutes (.2377 FTE). We also noted that the file for one of these students (.1000 FTE) did not contain an IEP or Matrix of Services form that was valid during the October 2012 reporting survey.</u>	
<u>We propose the following adjustment:</u>	
255 ESE Support Level 5	(.3923)
	(.3923)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Hospital and Homebound Program (#0082) (Continued)

8. [Ref. 8204] The IEP for one ESE student indicated that the duration date of the Hospital and Homebound Program services would end on January 18, 2013, and was supported by the Homebound or Hospitalized Medical Certificate with the Physician's statement dated November 1, 2012, that stated the student's illness would only be in effect for the following 2 to 8 weeks, effectively expiring on January 1, 2013, which was prior to the February 2013 reporting survey. We propose the following adjustment:

255 ESE Support Level 5	(.0700)	(.0700)
		(.5223)

Littlewood Elementary School (#0091)

9. [Ref. 9170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.1200	
102 Basic 4-8	.0750	
130 ESOL	(.1950)	.0000

10. [Ref. 9171] 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 also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0750	
130 ESOL	(.0750)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Abraham Lincoln Middle School (#0112)

11. [Ref. 11202] The course schedule for one ESE student receiving both on-campus instruction and homebound instruction while in the Hospital and Homebound Program was incorrectly reported for the on-campus portion. The student was absent from school one of the days during the survey week and should have been reported for only 1,208 instructional minutes (.4027 FTE) in Program No. 102 (Basic 4-8) rather than the 1,320 instructional minutes (.4400 FTE) reported in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

102 Basic 4-8	.4027	
255 ESE Support Level 5	(.4400)	(.0373)

12. [Ref. 11270/71] Two teachers taught Primary Language Arts to a class that included an ELL student but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one of the teachers (Ref. 11270) had earned only 60 of the 120 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 11270</u>		
102 Basic 4-8	.0834	
130 ESOL	(.0834)	.0000
 <u>Ref. 11271</u>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		(.0373)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Gainesville High School (#0151)

13. [Ref. 15101] One Basic student was absent from school during the 11-day window of the reporting survey and should not have been included with that survey's results. We propose the following adjustment:

103 Basic 9-12	(.4166)	
300 Career Education 9-12	(.0834)	(.5000)

14. [Ref. 15102] The *Matrix of Services* form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not indicate the individual services that were authorized under Domains C and E. Consequently, we recalculated the *Matrix of Services* form to reflect only the services specified and determined that the student was eligible for reporting in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

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

15. [Ref. 15103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

16. [Ref. 15104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's ESE placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program on November 15, 2012, which was prior to the February 2013 reporting survey and had returned to the student's regular schedule. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
Gainesville High School (#0151) (Continued)		
103 Basic 9-12	.4166	
255 ESE Support Level 5	(.5000)	
300 Career Education 9-12	<u>.0834</u>	.0000
17. [Ref. 15105] <u>The files for three ESE students did not contain an IEP covering the reporting surveys. We propose the following adjustment:</u>		
103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	<u>(1.5000)</u>	.0000
18. [Ref. 15106] <u>We noted the following exceptions involving four ELL students:</u>		
a. <u>The files for three students did not contain documentation justifying the students' extended ESOL placements for a fourth or sixth year.</u>		
b. <u>One student was incorrectly reported for a third year of ESOL placement. The student was FES and a competent English reader and writer. We also noted that an ELL Committee was not convened to consider the student's extended ESOL placement.</u>		
<u>We propose the following adjustment:</u>		
103 Basic 9-12	2.5016	
130 ESOL	<u>(2.5016)</u>	.0000
19. [Ref. 15170/72/73] <u>Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:</u>		
<u>Ref. 15170</u>		
103 Basic 9-12	.7506	
130 ESOL	<u>(.7506)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Gainesville High School (#0151)</u> (Continued)		
<u>Ref. 15172</u>		
103 Basic 9-12	1.4178	
130 ESOL	(1.4178)	.0000
<u>Ref. 15173</u>		
103 Basic 9-12	.5004	
130 ESOL	(.5004)	.0000
20. [Ref. 15171] <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 English and ESE but taught a course that required certification in Any Vocational Field. We also noted that the parents of the ESE student were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>		
103 Basic 9-12	.1664	
113 Grades 9-12 with ESE Services	(.1664)	.0000
		(.5000)
<u>Archer Elementary School (#0171)</u>		
21. [Ref. 17170] <u>One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>		
101 Basic K-3	.0600	
130 ESOL	(.0600)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

A. L. Mebane Middle School (#0221)

22. [Ref. 22101] We noted the following exceptions for two ESE students (one in our Basic with ESE Services sample and one in our ESE Support Levels 4 and 5 sample): (a) the file for one student did not contain an IEP that covered the February 2013 reporting survey, and (b) the file for one student did not contain a *Matrix of Services* form that covered the October 2012 reporting survey and the student was not reported in accordance with his *Matrix of Services* form during the February 2013 survey. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

23. [Ref. 22102] One student was incorrectly reported in Program No. 254 (ESE Support Level 4) based on the student's previous placement in the Hospital and Homebound Program. However, the student was provided only on-campus instruction during the reporting survey and the student's file did not contain a *Matrix of Services* form that covered the reporting survey. Consequently, the student should have been reported in Program No. 102 (Basic 4-8) for such instruction. We propose the following adjustment:

102 Basic 4-8	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

24. [Ref. 22170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Earth and Space Science. We also noted that the parents of the ESE student were not notified of the teacher's out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>A. L. Mebane Middle School (#0221)</u> (Continued)	
102 Basic 4-8	.1668
112 Grades 4-8 with ESE Services	(.1668)
	<u>.0000</u>
	<u>.0000</u>
<u>Newberry High School (#0261)</u>	
25. [Ref. 26170] <u>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 also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. Since this student is proposed for adjustment in Finding No. 26 (Ref. 26101), we are presenting this disclosure Finding with no proposed adjustment.</u>	
	.0000
26. [Ref. 26101] <u>The file for one ELL student did not contain documentation justifying the student's extended ESOL placement for a sixth year. We propose the following adjustment:</u>	
103 Basic 9-12	.3419
130 ESOL	(.3419)
	<u>.0000</u>
27. [Ref. 26102] <u>The file for one ESE student did not contain a valid <i>Matrix of Services</i> form covering the February 2013 reporting survey. We propose the following adjustment:</u>	
113 Grades 9-12 with ESE Services	.5000
254 ESE Support Level 4	(.5000)
	<u>.0000</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Santa Fe High School (#0271)

28. [Ref. 27170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since these students are proposed for adjustment in Finding No. 29 (Ref. 27101), we are presenting this disclosure Finding with no proposed adjustment.

.0000

29. [Ref. 27101] The ELL Student Plans for three ELL students were incomplete as the ELL Student Plans did not identify all of the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We also noted the following exceptions for two of the three students:

- a. The file for one student did not contain documentation justifying the student's extended ESOL placement for a fifth year.
- b. The English language proficiency of one student was prematurely assessed prior to the student's extended ESOL placement for a fourth and fifth year. Assessments were conducted in April of the 2011 and 2012 school years; however, the student was not due for those assessments until December 2011 and 2012, respectively, based on the student's ESOL anniversary dates. Consequently, the student's ESOL placement was not adequately supported.

We propose the following adjustment:

103 Basic 9-12	1.3344	
130 ESOL	(1.3344)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Myra Terwilliger Elementary School (#0311)

30. [Ref. 31101] The file for one ESE student did not contain an IEP covering the October 2012 reporting survey. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

31. [Ref. 31102] The *ELL Student Plans* for three ELL students were incomplete as they did not identify all the courses reported in Program No. 130 (ESOL) as courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.6450	
102 Basic 4-8	.2700	
130 ESOL	<u>(.9150)</u>	.0000

32. [Ref. 31170] 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 also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.1000	
130 ESOL	<u>(.1000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Professional Academy Magnet at Loften High School (#0411)

33. [Ref. 41170] 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 also noted that: (a) the parents of the ELL student were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 58 of the 120 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. Since this student is proposed for adjustment in Finding No. 34 (Ref. 41101), we are presenting this disclosure Finding with no proposed adjustment.

.0000

34. [Ref. 41101] The ELL Student Plan for one ELL student was not reviewed and updated for the 2012-13 school year. We propose the following adjustment:

103 Basic 9-12	.6350	
130 ESOL	(.6350)	.0000
		.0000

F. W. Buchholz High School (#0431)

35. [Ref. 43101] One ESE student was not in attendance during the 11-day window of the October 2012 reporting survey and should not have been included with that survey's results. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

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

36. [Ref. 43102] Six Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.3804)	(.3804)
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37. [Ref. 43170/72/74] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 43170</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

<u>Ref. 43172</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

<u>Ref 43174</u>		
103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000

38. [Ref. 43171/73] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the ELL students were not notified of the teachers' out-of-field status, and (b) one teacher (Ref. 43171) had earned only 20 of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>F. W. Buchholz High School (#0431)</u> (Continued)		
<u>Ref. 43171</u>		
103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000
<u>Ref. 43173</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.8804)

Kimball Wiles Elementary School (#0501)

39. [Ref. 50101] The ELL Student Plan for one ELL student was incomplete as it did not identify all of the courses reported in Program No. 130 (ESOL) as courses that were to employ ESOL strategies . We propose the following adjustment:

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

40. [Ref. 50170] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.0800	
130 ESOL	(.0800)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Kanapaha Middle School (#0502)

41. [Ref. 50201] Our review of the bell schedule disclosed that there was an extended time period on Wednesdays. We inquired of School management and were advised that, on Wednesdays during the 2012-13 school year, the School had an extended period at the beginning of the day that was listed on their Master Schedule as homeroom. The School conducted shorter class periods to accommodate this extended time period and called this period *Students Working, Achieving Good Grades (SWAGG)* for which the students were all involved in a variety of remediation or enrichment activities.

We noted that the course schedules associated with the full-time students reported in the October 2012 and February 2013 surveys were reporting this 30-minute extended homeroom period as part of the instructional day to equal the 1,500 instructional minutes to support the .5000 FTE per student and with no unique course number assigned to this block of time.

We concluded that the 30-minute extended homeroom period was non-FEFP fundable and that the supported number of instructional minutes was only 1,470 minutes (.4900 FTE) of the total 1,500 instructional minutes (.5000 FTE) reported, resulting in each student's reported FTE being overreported by .0100 FTE per student for each survey. Accordingly, we propose the following adjustment:

102 Basic 4-8	(13.5500)	
112 Grades 4-8 with ESE Services	(5.7600)	
254 ESE Support Level 4	(.0200)	
255 ESE Support Level 5	(.0100)	(19.3400)

42. [Ref. 50202] There was no evidence that the parents of one ESE student had been advised of and invited to the student's EP development meeting. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>Kanapaha Middle School (#0502)</u> (Continued)	
102 Basic 4-8	.9800
112 Grades 4-8 with ESE Services	(.9800)
	.0000
43. [Ref. 50203] <u>The ELL Student Plans for nine students were incomplete as they did not identify all the courses reported in Program No. 130 (ESOL) as courses that were to employ ESOL strategies. We propose the following adjustment:</u>	
102 Basic 4-8	4.0032
130 ESOL	(4.0032)
	.0000
44. [Ref. 50204] <u>We noted the following exceptions for two ESE students:</u>	
a. <u>The Matrix of Services form for one student did not reflect the authorized individual services for Domain C. We recalculated the Matrix of Services form to reflect only the services specified and determined that the student was eligible for reporting in Program No. 254 (ESE Support Level 4). (The student was reported in Program No. 255 [ESE Support Level 5] in the October 2012 reporting survey and reported in Program No. 102 [Basic 4-8] in the February 2013 reporting survey.)</u>	
b. <u>The Matrix of Services form for one student was missing and could not be located.</u>	
<u>We propose the following adjustments:</u>	
102 Basic 4-8	(.4900)
254 ESE Support Level 4	.9800
255 ESE Support Level 5	(.4900)
112 Grades 4-8 with ESE Services	.9800
254 ESE Support Level 4	(.9800)
	.0000
	(19.3400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

William S. Talbot Elementary School (#0561)

45. [Ref. 56170] One teacher was not properly certified to teach ELL students out of field and was not approved to teach such students out of field until November 20, 2012, which was after the October 2012 reporting survey. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until after the October 2012 reporting survey. We propose the following adjustment:

101 Basic K-3	.1850	
130 ESOL	<u>(.1850)</u>	.0000

46. [Ref. 56171] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.3600	
130 ESOL	<u>(.3600)</u>	<u>.0000</u>
		<u>.0000</u>

Oak View Middle School (#0591)

47. [Ref. 59101] The ELL Student Plan for one ELL student was incomplete as it did not identify all of the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.9000	
130 ESOL	<u>(.9000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Oak View Middle School (#0591) (Continued)

48. [Ref. 59102] An ELL Committee was not convened to consider one ELL student’s extended ESOL placement for a sixth year. We propose the following adjustment:

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

49. [Ref. 59170] One teacher was appropriately approved by the School Board to teach out of field in ESOL; however, the letter used to notify parents of the teacher's out-of-field status was dated November 2, 2012, which was after the October 2012 reporting survey. We also noted that the teacher had earned only 30 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

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

Alachua Learning Center, Inc., Elementary (#0957)

50. [Ref. 95770] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since this student is proposed for adjustment in Finding No. 51 (Ref. 95701), we are presenting this disclosure Finding with no proposed adjustment..

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alochua 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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Alochua Learning Center, Inc., Elementary (#0957) (Continued)

51. [Ref. 95701] The ELL Student Plans for two ELL students were incomplete as they did not identify all of the courses reported in Program No. 130 (ESOL) that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	1.6000	
130 ESOL	(1.6000)	<u>.0000</u>
		<u>.0000</u>

Alochua Virtual Instruction Program (#7001)

52. [Ref. 700170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 700170) held certification in English, Middle Grades Integrated Curriculum, and Social Science and one teacher (Ref. 700171) held certification in Elementary Education but taught courses that required certification in Art and Earth and Space Science, respectively. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We present this disclosure Finding with no proposed adjustments.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Alachua eSchool (#7004)

53. [Ref. 700470/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 700470) held certification in Middle Grades Math and one teacher (Ref. 700471) held certification in Math and Middle Grades Integrated Curriculum but taught courses that required certification in Math 1 and Science, respectively. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We present this disclosure
Finding with no proposed adjustments.

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54. [Ref. 700401] The course schedules for two students receiving virtual instruction were underreported. The students successfully completed one course earning one full credit each (.1668 FTE per course completed) but were only reported for the completion of a half-credit course each (.0834 FTE per course completed), representing a difference of .0834 FTE per student that was underreported. We propose the following adjustment:

103 Basic 9-12	<u>.1668</u>	.1668
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55. [Ref. 700402] Two students were incorrectly reported for virtual instruction courses for which they did not successfully complete. We also noted that one of the students was not eligible to be enrolled in a virtual instruction program because the student attended a private school during the prior school year. We propose the following adjustment:

102 Basic 4-8	(.0834)	
113 Grades 9-12 with ESE Services	(.0834)	(.1668)
		<u>.0000</u>

Proposed Net Adjustment

(21.3700)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

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 that survey's results; (2) the students are reported for only instructional minutes that are supported by the School's bell schedule and are associated with a valid course number; (3) the schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs as determined by the level of services provided in each setting and that the reported instructional time in each program reflects the actual instructional time received during the reporting survey week and is supported by the *Homebound or Hospitalized Medical Certificate* with Physician's statement and the related IEP; (4) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs that are to be retained and completed not to exceed what is authorized on the students' IEPs; (5) *ELL Student Plans* are complete, including identifying those courses that are to employ ESOL strategies; (6) the English language proficiency of students being considered for extension of their ESOL placements is assessed prior to the individual student's ESOL anniversary date accompanied by the ELL Committees' recommendation that supports the students' extended ESOL placements and this documentation is maintained on file; (7) IEPs are maintained in the students' files; (8) parents are properly notified and advised of the meeting to discuss the development of the student's EP; (9) ESE students are reported in accordance with the *Matrix of Services* forms that are properly retained, timely prepared, and properly scored and clearly evidence the individual services for each Domain; (10) students in Career Education 9-12 (OJT) are reported in accordance with the students' timecards; (11) teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (12) parents are timely and appropriately notified when their children are assigned to out-of-field teachers and the teachers' out-of-field certification subject areas are disclosed; (13) out-of-field teachers earn the in-service training points or subject area college credits as required by their in-service training and education timelines; and (14) students in virtual education are eligible to participate in virtual education and are reported accurately for the courses that have been successfully completed.

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)

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

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 2012-13*

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 2012-13*
- 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, and Programmatic Assessments of English Language Learners
- Rule 6A-6.09021, FAC Annual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FAC Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

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 2012-13

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 (2012 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.

SCHEDULE E (Continued)

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Virtual Education

- Section 1002.321, FS Digital Learning
- Section 1002.37, FS The Florida Virtual School
- Section 1002.45, FS Virtual Instruction Programs
- Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction
- Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Alachua County

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

For the fiscal year ended June 30, 2013, the District operated 64 schools, 1 District cost center, and reported 2 virtual education cost centers, serving prekindergarten through twelfth grade students, reported 27,239.76 unweighted FTE, and received approximately \$69.8 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.

Alachua County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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. For brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

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, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Charles W. Duval Elementary School	1
2. J. J. Finley Elementary School	2
3. Sidney Lanier Center	3 through 5
4. Hospital and Homebound Program	6 through 8
5. Littlewood Elementary School	9 and 10
6. Abraham Lincoln Middle School	11 and 12
7. Gainesville High School	13 through 20
8. Archer Elementary School	21
9. A. L. Mebane Middle School	22 through 24
10. Newberry High School	25 through 27
11. Santa Fe High School	28 and 29
12. Myra Terwilliger Elementary School	30 through 32
13. Professional Academy Magnet at Loften High School	33 and 34
14. F. W. Buchholz High School	35 through 38
15. Kimball Wiles Elementary School	39 and 40
16. Kanapaha Middle School	41 through 44
17. William S. Talbot Elementary School	45 and 46
18. Oak View Middle School	47 through 49
19. Alachua Learning Center, Inc., Elementary*	50 and 51
20. Sweetwater Branch Academy*	NA
21. Alachua Virtual Instruction Program	52
22. Alachua eSchool	53 through 55

*Charter School



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

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

We have examined the Alachua County District School Board's compliance with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2013. 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 2012-13* 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.

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 80 of the 332 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 5 through 9.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported under the FEPF for the fiscal year ended June 30, 2013.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported number of transported students is 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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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
Tallahassee, Florida
April 1, 2014

SCHEDULE F

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

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, 2013. (See NOTE B.) The population of vehicles (348) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (25,169) 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	862
IDEA (K-12), Unweighted	10
IDEA (PK), Weighted	231
IDEA (PK), Unweighted	90
Teenage Parents and Infants	64
Hazardous Walking	463
Two Miles or More	<u>23,449</u>
Total	<u>25,169</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Alochua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u>	
		With <u>Exceptions</u>	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 332 of the 25,169 students reported as being transported by the District.		80	(10)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 21,637 students.	-	<u>21,637</u>	<u>(21,391)</u>
Total	<u>(2)</u>	<u>21,717</u>	<u>(21,401)</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

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 56.

**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 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests of the reported ridership disclosed that there were 1,460 students who were reported for transportation funding who did not have a matching demographic record in the State FTE database. Our further inquiry disclosed that 897 of the 1,460 students included in our review and involving 214 different bus driver reports spanning the October 2012, February 2013, and June 2013 reporting surveys were found to not be enrolled in school. We provided the relevant information to the District transportation personnel; allowing them to research and provide any documentation to explain the discrepancies; however, they were unable to provide us an explanation for the discrepancies. Finding Continues on Next Page.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

Consequently, we concluded that the reported ridership data associated with these 214 bus drivers' reports (totaling 21,481 students) could not be relied upon.

We also noted in our general tests that 16 other students who were not affiliated with the 21,481 students had other exceptions as follows: (a) 4 of the student identification numbers could not be linked to any students in the District's database, and (b) 12 of the students were not enrolled in school or marked as riding a bus during the reporting survey(s) and should not have been reported for State transportation funding.

Accordingly, we propose the following adjustments for all 21,497 students noted above:

October 2012 Survey

<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(37)
IDEA (PK), Unweighted	(7)
Teenage Parents and Infants	(5)
Hazardous Walking	(218)
Two Miles or More	(9,027)

February 2013 Survey

<u>90 Days in Term</u>	
IDEA (K-12), Weighted	(64)
IDEA (K-12), Unweighted	(1)
IDEA (PK), Weighted	(13)
IDEA (PK), Unweighted	(5)
Teenage Parents and Infants	(28)
Hazardous Walking	(235)
Two Miles or More	(11,696)

June 2013 Survey

<u>12 Days in Term</u>		
IDEA (K-12), Weighted	(72)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	(15)	
Hazardous Walking	(6)	
Two Miles or More	<u>(66)</u>	(21,497)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

2. [Ref. 52] Our general tests disclosed that 35 students were reported in ridership categories that the students were not eligible to be reported in based on their grade level. We determined that 27 of the 35 students were eligible to be reported in other ridership categories and the remaining 8 students were not otherwise eligible for State transportation funding. Since 12 of these students (5 students reclassified and 7 students ineligible) were proposed for adjustment in Finding No. 1 (Ref. 51), we propose the following adjustments for the remaining 23 students:

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	(4)	
Two Miles or More	(4)	

90 Days in Term

IDEA (K-12), Weighted	2	
IDEA (PK), Weighted	1	
IDEA (PK), Unweighted	3	
Two Miles or More	4	(1)

February 2013 Survey

90 Days in Term

IDEA (PK), Weighted	(4)	
Two Miles or More	(2)	

90 Days in Term

IDEA (K-12), Weighted	3	
IDEA (PK), Unweighted	2	
Two Miles or More	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>June 2013 Survey</u>		
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	(1)	
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	2	
IDEA (PK), Weighted	2	
Two Miles or More	<u>2</u>	0
3. <u>[Ref. 53] Our general tests disclosed that 112 students in the October 2012 survey were not reported for State transportation funding but were eligible to be reported and should have been reported in the Two Miles or More ridership category. We propose the following adjustment:</u>		
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	<u>112</u>	112
4. <u>[Ref. 54] Our general tests disclosed that the reported number of buses in operation in the October 2012 survey was overstated by two buses. We also noted that five students (issued bus passes for city bus transportation) in the February 2013 survey should not have been reported for State transportation funding as the passes were purchased by the parents and not by the District. We propose the following adjustments:</u>		
<u>October 2012 Survey</u>		
Number of Buses in Operation	<u>(2)</u>	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	<u>(5)</u>	(5)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

5. [Ref. 55] The reported ridership of 12 students in our sample was not adequately supported. The students were either not listed on the bus driver's report or the bus driver's report indicated they were not transported during the 11-day survey window. Since 8 of these students were proposed for adjustment in Finding No. 1 (Ref. 51), we propose the following adjustments for the remaining 4 students:

October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted (1)

IDEA (K-12), Unweighted (1)

February 2013 Survey

90 Days in Term

Teenage Parents and Infants (1)

June 2013 Survey

12 Days in Term

Two Miles or More (1) (4)

6. [Ref. 56] We noted the following exceptions involving four students in our sample:

- a. Three students were enrolled in the District's Voluntary PK Program and were not otherwise eligible for State transportation funding. We also noted that one of the students was not listed on the bus driver's report.
- b. One student was enrolled in a private school during the reporting survey and was not otherwise eligible for State transportation funding.

Since the students were proposed for adjustment in Finding No. 1 (Ref. 51), we present this disclosure Finding with no proposed adjustment.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

7. [Ref. 57] We noted the following exceptions involving 24 students in our sample who were reported in the Hazardous Walking ridership category:

- a. Twenty-three students lived more than two miles from their assigned school and should have been reported in the Two Miles or More ridership category.
- b. One student did not have to cross a hazardous route to walk to school and should not have been reported in the Hazardous Walking ridership category. Consequently, this student was not eligible for State transportation funding.

Since the 23 students noted in a. above were already proposed for adjustment in Finding No. 1 (Ref. 51), we propose the following adjustment for the remaining student:

October 2012 Survey

90 Days in Term

Hazardous Walking	(1)	(1)
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8. [Ref. 58] We noted the following exceptions involving 38 students in our sample who were reported in IDEA ridership categories:

- a. Thirty-three of the students were incorrectly reported in the IDEA (K-12), Weighted ridership category. The students either had no valid IEPs or their IEPs did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted that 25 of the 33 students were eligible to be reported in the Two Miles or More ridership category, 5 students were eligible to be reported in the IDEA (K-12), Unweighted ridership category, and 3 students were not otherwise eligible for State transportation funding.
- b. One student was reported in the IDEA (K-12), Unweighted ridership category but the student had no valid IEP to support this placement and was not otherwise eligible for State transportation funding.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- c. Three students were reported in the IDEA (PK), Weighted ridership category but the students' IEPs did not identify one of the five criteria required for IDEA-Weighted classification. However, the students were otherwise eligible for reporting in the IDEA (PK), Unweighted ridership category.
- d. One student was reported in the IDEA (PK), Unweighted ridership category but did not have a valid IEP to support this placement and was not otherwise eligible for State transportation funding.

Since 10 of the students noted in a. above were already proposed for adjustment in Finding No. 1 (Ref. 51), we propose the following adjustments for the remaining 28 students:

a. October 2012 Survey

90 Days in Term

IDEA (K-12), Weighted	(6)	
IDEA (K-12), Unweighted	1	
Two Miles or More	5	

February 2013 Survey

90 Days in Term

IDEA (K-12), Weighted	(8)	
Two Miles or More	8	

June 2013 Survey

12 Days in Term

IDEA (K-12), Weighted	(9)	
IDEA (K-12), Unweighted	1	
Two Miles or More	7	(1)

b. February 2013 Survey

90 Days in Term

IDEA (K-12), Unweighted	(1)	(1)
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The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
c. <u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(2)	
IDEA (PK), Unweighted	<u>2</u>	
 <u>June 2013 Survey</u>		
<u>12 Days in Term</u>		
IDEA (PK), Unweighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	0
 d. <u>June 2013 Survey</u>		
<u>12 Days in Term</u>		
IDEA (PK), Unweighted	<u>(1)</u>	(1)
 9. [Ref. 59] <u>Two students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from their respective schools and were otherwise not eligible for State transportation funding. We propose the following adjustment:</u>		
 <u>June 2013 Survey</u>		
<u>12 Days in Term</u>		
Two Miles or More	<u>(2)</u>	<u>(2)</u>
 Proposed Net Adjustment		 <u>(21,401)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

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

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transportation personnel review their database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students’ grade levels and that all students have matching demographics to support the students’ enrollment and eligibility for State transportation funding; (2) bus driver reports are maintained to support all reported ridership; (3) only those students who are documented and recorded on bus drivers’ reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (5) only eligible students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (6) IEPs for Speech Impaired, Language Impaired, or Specific Learning Disabled students that are reported in the IDEA (K-12), Unweighted ridership category specifically indicate the need for specialized transportation as it relates to the students’ disabilities; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students’ IEPs; (8) all students who are transported and eligible to be reported for State transportation funding are properly reported; (9) students enrolled in private schools or in programs that are not eligible for State transportation funding are not reported; and (10) students who are issued bus passes using city bus transportation that is funded by their parents are not reported with the student ridership totals.

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., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2012-13*

The accompanying notes are an integral part of this schedule.

Alachua County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

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 Alachua County

For the fiscal year ended June 30, 2013, the District received approximately \$5.3 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 2012	0	0
October 2012	148	11,672
February 2013	149	13,044
June 2013	<u>51</u>	<u>453</u>
Total	<u>348</u>	<u>25,169</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

Alachua County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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, 2013. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A MANAGEMENT'S RESPONSE

BOARD MEMBERS

April M. Griffin
 Leanetta McNealy, Ph.D.
 Carol Oyenarte
 Gunnar F. Paulson, Ed.D.
 Eileen F. Roy

INTERIM SUPERINTENDENT

Hershel H. Lyons



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March 31, 2014

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

Dear Mr. Martin:

We will 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 that survey's results; (2) the students are reported for only instructional minutes that are supported by the School's bell schedule and are associated with a valid course number; (3) the schedules for students concurrently enrolled on-campus and in the Hospital and Homebound Program are reported in the appropriate programs as determined by the level of services provided in each setting and that the reported instructional time in each program reflects the actual instructional time received during the reporting survey week and is supported by The *Homebound or Hospitalized Medical Certificate* with Physician's statement and the related IEP; (4) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs that are to be retained and completed not to exceed what is authorized on the students' IEPs; (5) *ELL Student Plans* are complete, including identifying those courses that are to employ ESOL strategies; (6) the English language proficiency of students being considered for extension of their ESOL placements is assessed prior to the individual student's ESOL anniversary date accompanied by the ELL Committees' recommendation that supports the students' extended ESOL placements and this documentation is maintained on file; (7) IEPs are maintained in the students' files; (8) parents are properly notified and advised of the meeting to discuss the development of the student's EP; (9) ESE students are reported in accordance with the *Matrix of Services* forms that are properly retained, timely prepared, and properly scored and clearly evidence the individual services for each Domain; (10) students in Career Education 9-12 (OJT) are reported in accordance with the students' timecards; (11) teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (12) parents are timely and appropriately notified when their children are assigned to out-of-field teachers and the teachers' out-of-field certification subject areas are disclosed; (13) out-of-field teachers earn the in-service training points or subject area college credits as required by their in-service training and education timelines; and (14) students in virtual education are eligible to participate in virtual education and are reported accurately for the courses that have been successfully completed.

We plan to appeal the FTE adjustment for FTE Finding #41 as it relates to Kanapaha Middle School Bell schedule.

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

Mr. David W. Martin
March 31, 2014
Page 2

We will exercise more care and take corrective action, as appropriate, to ensure that (1) transportation personnel review their database for completeness and accuracy to ensure that students are reported in ridership categories that are appropriate for the students' grade levels and that all students have matching demographics to support the students' enrollment and eligibility for State transportation funding; (2) bus driver reports are maintained to support all reported ridership; (3) only those students who are documented and recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (5) only eligible students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (6) IEPs for Speech Impaired, Language Impaired, or Specific Learning Disabled students that are reported in the IDEA (K-12), Unweighted ridership category specifically indicate the need for specialized transportation as it relates to the students' disabilities; (7) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (8) all students who are transported and eligible to be reported for State transportation funding are properly reported; (9) students enrolled in private schools or in programs that are not eligible for State transportation funding are not reported; and (10) students who are issued bus passes using city bus transportation that is funded by their parents are not reported with the student ridership totals.

We plan to appeal the FTE adjustment for Transportation Finding #1 as it relates to the 214 unreliable Bus Driver's reports.

Sincerely,



Hershel H. Lyons
Interim Superintendent

cc: Scott Ward, Assistant Superintendent