

**LEON COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2013



## BOARD MEMBERS AND SUPERINTENDENT

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

| Member                                           | District<br>No. |
|--------------------------------------------------|-----------------|
| Forrest Van Camp, Vice Chair to 11-19-12         | 1               |
| Dee Crumpler                                     | 2               |
| Maggie B. Lewis-Butler, Vice Chair from 11-20-12 | 3               |
| DeeDee Rasmussen, Chair to 11-19-12              | 4               |
| Georgia M. "Joy" Bowen, Chair from 11-20-12      | 5               |
| Jackie Pons, Superintendent                      |                 |

The examination team leader was Alice Pounds, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto: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](http://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.

Leon 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

|              |                                                    |
|--------------|----------------------------------------------------|
| <b>CELLA</b> | Comprehensive English Language Learning Assessment |
| <b>CTE</b>   | Career and Technical Education                     |
| <b>ELL</b>   | English Language Learner                           |
| <b>EP</b>    | Educational Plan                                   |
| <b>ESE</b>   | Exceptional Student Education                      |
| <b>ESOL</b>  | English for Speakers of Other Languages            |
| <b>FAC</b>   | Florida Administrative Code                        |
| <b>FCAT</b>  | Florida Comprehensive Assessment Test              |
| <b>FS</b>    | Florida Statutes                                   |
| <b>IDEA</b>  | Individuals with Disabilities Education Act        |
| <b>IEP</b>   | Individual Educational Plan                        |
| <b>OJT</b>   | On-the-Job Training                                |
| <b>PK</b>    | Prekindergarten                                    |

Leon County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students and Student Transportation  
**TABLE OF CONTENTS**  
 For the Fiscal Year Ended June 30, 2013

|                                                                  | <b>PAGE<br/>NO.</b> |
|------------------------------------------------------------------|---------------------|
| <b>EXECUTIVE SUMMARY</b> .....                                   | i                   |
| <br><b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>                   |                     |
| INDEPENDENT AUDITOR'S REPORT .....                               | 1                   |
| SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS .....        | 4                   |
| SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE..... | 6                   |
| SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....                 | 7                   |
| SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS.....              | 11                  |
| SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS.....       | 29                  |
| NOTES TO SCHEDULES.....                                          | 33                  |
| <br><b>STUDENT TRANSPORTATION</b>                                |                     |
| INDEPENDENT AUDITOR'S REPORT .....                               | 37                  |
| SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS.....         | 40                  |
| SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS.....              | 42                  |
| SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS .....      | 51                  |
| NOTES TO SCHEDULES.....                                          | 53                  |
| <br><b>MANAGEMENT'S RESPONSE</b>                                 |                     |
| EXHIBIT A – MANAGEMENT'S RESPONSE.....                           | 55                  |

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## EXECUTIVE SUMMARY

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### 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, Career Education 9-12 (OJT), and student transportation, the Leon 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:

- Thirty-one of the 134 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-six of the 66 students in our ESOL sample and 32 of the 47 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.
- Sixty-four of the 509 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 45 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 14.8638 but has a potential impact on the District's weighted FTE of a negative 29.8306. Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 38 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. 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 Leon County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$106,882 (negative 29.8306 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 LEON COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Leon 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 Leon 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 elected Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated 55 schools, 1 District cost center, and reported 4 virtual education cost centers serving prekindergarten through twelfth grade students; reported 33,298.88 unweighted FTE for those students; and received approximately \$86.7 million in State funding through FEFP.

### FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

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

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For 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 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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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 LEON COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Leon 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

Thirty-one of the 134 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.<sup>1</sup>

2. Students

Twenty-six of the 66 students in our ESOL sample<sup>2</sup> and 32 of the 47 students in our Career Education 9-12 (OJT) sample<sup>3</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

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

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<sup>1</sup>For teachers, see SCHEDULE D, Finding Nos. 7, 12, 13, 15, 18, 23, 24, 26, 27, 35, 36, 40, 41, and 43.

<sup>2</sup>For ESOL, see SCHEDULE D, Finding Nos. 1, 5, 9, 10, 11, 14, 22, 28, 29, 30, 37, 38, and 39.

<sup>3</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 4, 8, 31, 32, and 33.

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.<sup>4</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and 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.

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 23, 2014

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<sup>4</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a 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.

**SCHEDULE A**

Leon 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 33,298.88 unweighted FTE at 55 schools, 1 District cost center, and 4 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 (60) 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 (12,187) 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<br>with<br><u>Exceptions</u> | <u>Unweighted FTE</u> |                 | Proposed<br><u>Adjustments</u> |
|----------------------------|--------------------------|---------------|---------------------------|---------------|---------------------------------------|-----------------------|-----------------|--------------------------------|
|                            | <u>Population</u>        | <u>Sample</u> | <u>Population</u>         | <u>Sample</u> |                                       | <u>Population</u>     | <u>Sample</u>   |                                |
| Basic                      | 57                       | 19            | 9,531                     | 177           | 6                                     | 25,879.6800           | 143.7798        | 24.9399                        |
| Basic with ESE Services    | 56                       | 16            | 2,227                     | 127           | 3                                     | 6,407.1200            | 108.5953        | (2.0024)                       |
| ESOL                       | 31                       | 10            | 168                       | 66            | 26                                    | 320.3600              | 50.1443         | (28.4244)                      |
| ESE Support Levels 4 and 5 | 37                       | 12            | 202                       | 109           | 3                                     | 352.1700              | 96.0622         | (4.3580)                       |
| Career Education 9-12      | 6                        | 3             | <u>59</u>                 | <u>47</u>     | <u>32</u>                             | <u>339.5500</u>       | <u>12.2173</u>  | <u>(5.0189)</u>                |
| All Programs               | 60                       | 19            | <u>12,187</u>             | <u>526</u>    | <u>70</u>                             | <u>33,298.8800</u>    | <u>410.7989</u> | <u>(14.8638)</u>               |

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

**SCHEDULE A (Continued)**

Leon 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 (360) 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 134 and found exceptions for 31 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**

Leon 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> <sup>1</sup>   | <u>Proposed Net Adjustment</u> <sup>2</sup> | <u>Cost Factor</u> | <u>Weighted FTE</u> <sup>3</sup> |
|-----------------------------------|---------------------------------------------|--------------------|----------------------------------|
| 101 Basic K-3                     | 15.0000                                     | 1.117              | 16.7550                          |
| 102 Basic 4-8                     | 2.3800                                      | 1.000              | 2.3800                           |
| 103 Basic 9-12                    | 7.5599                                      | 1.020              | 7.7111                           |
| 111 Grades K-3 with ESE Services  | .4976                                       | 1.117              | .5558                            |
| 112 Grades 4-8 with ESE Services  | .5000                                       | 1.000              | .5000                            |
| 113 Grades 9-12 with ESE Services | (3.0000)                                    | 1.020              | (3.0600)                         |
| 130 ESOL                          | (28.4244)                                   | 1.167              | (33.1713)                        |
| 254 ESE Support Level 4           | (3.6148)                                    | 3.524              | (12.7386)                        |
| 255 ESE Support Level 5           | (.7432)                                     | 5.044              | (3.7487)                         |
| 300 Career Education 9-12         | (5.0189)                                    | .999               | (5.0139)                         |
| Total                             | (14.8638)                                   |                    | (29.8306)                        |

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

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

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

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

**SCHEDULE C**

Leon 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 Adjustments<sup>1</sup></u> |                 |                 | <u>Balance Forward</u> |
|-----------------------------------|-----------------------------------------|-----------------|-----------------|------------------------|
|                                   | <u>#0041</u>                            | <u>#0051</u>    | <u>#0161</u>    |                        |
| 101 Basic K-3                     | 3.2000                                  | .....           | .....           | 3.2000                 |
| 102 Basic 4-8                     | (1.0000)                                | .....           | .....           | (1.0000)               |
| 103 Basic 9-12                    | .....                                   | (1.0818)        | 2.3550          | 1.2732                 |
| 111 Grades K-3 with ESE Services  | (.5000)                                 | .....           | .....           | (.5000)                |
| 112 Grades 4-8 with ESE Services  | .....                                   | .....           | .....           | .0000                  |
| 113 Grades 9-12 with ESE Services | .....                                   | (2.0000)        | .....           | (2.0000)               |
| 130 ESOL                          | (2.7000)                                | (2.1684)        | (2.3550)        | (7.2234)               |
| 254 ESE Support Level 4           | .....                                   | (.5004)         | .....           | (.5004)                |
| 255 ESE Support Level 5           | .....                                   | .....           | .....           | .0000                  |
| 300 Career Education 9-12         | .....                                   | <u>(1.8308)</u> | <u>(1.3950)</u> | <u>(3.2258)</u>        |
| Total                             | <u>(1.0000)</u>                         | <u>(7.5814)</u> | <u>(1.3950)</u> | <u>(9.9764)</u>        |

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

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

**SCHEDULE C (Continued)**

Leon 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<br/>Forward</u> | <u>Proposed Adjustments<sup>1</sup></u> |              |                |              | <u>Balance<br/>Forward</u> |
|------------|----------------------------|-----------------------------------------|--------------|----------------|--------------|----------------------------|
|            |                            | <u>#0231</u>                            | <u>#0411</u> | <u>#0451</u>   | <u>#0481</u> |                            |
| 101        | 3.2000                     | 4.3800                                  | (.5000)      | .....          | 2.6700       | 9.7500                     |
| 102        | (1.0000)                   | .9000                                   | .....        | .5000          | 1.1100       | 1.5100                     |
| 103        | 1.2732                     | .....                                   | 1.8576       | .....          | .....        | 3.1308                     |
| 111        | (.5000)                    | .....                                   | .5000        | .....          | .....        | .0000                      |
| 112        | .0000                      | .....                                   | 1.0000       | (1.0000)       | .5000        | .5000                      |
| 113        | (2.0000)                   | .....                                   | .....        | .....          | .....        | (2.0000)                   |
| 130        | (7.2234)                   | (5.2800)                                | .....        | .....          | (3.7800)     | (16.2834)                  |
| 254        | (.5004)                    | .....                                   | (2.1144)     | .....          | (.5000)      | (3.1148)                   |
| 255        | .0000                      | .....                                   | (.7432)      | .....          | .....        | (.7432)                    |
| 300        | <u>(3.2258)</u>            | <u>.....</u>                            | <u>.....</u> | <u>.....</u>   | <u>.....</u> | <u>(3.2258)</u>            |
| Total      | <u>(9.9764)</u>            | <u>.0000</u>                            | <u>.0000</u> | <u>(.5000)</u> | <u>.0000</u> | <u>(10.4764)</u>           |

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

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

**SCHEDULE C (Continued)**

Leon 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<br/>Forward</u> | <u>Proposed Adjustments<sup>1</sup></u> |              |                 |              | <u>Balance<br/>Forward</u> |
|------------|----------------------------|-----------------------------------------|--------------|-----------------|--------------|----------------------------|
|            |                            | <u>#0501</u>                            | <u>#0521</u> | <u>#1091</u>    | <u>#1131</u> |                            |
| 101        | 9.7500                     | .....                                   | .9000        | .....           | .9000        | 11.5500                    |
| 102        | 1.5100                     | .4200                                   | .....        | .....           | .....        | 1.9300                     |
| 103        | 3.1308                     | .....                                   | .....        | 4.5957          | .....        | 7.7265                     |
| 111        | .0000                      | .....                                   | .5000        | .....           | .....        | .5000                      |
| 112        | .5000                      | .....                                   | .....        | .....           | .....        | .5000                      |
| 113        | (2.0000)                   | .....                                   | .....        | (1.0000)        | .....        | (3.0000)                   |
| 130        | (16.2834)                  | (.4200)                                 | (.9000)      | (6.0210)        | (.9000)      | (24.5244)                  |
| 254        | (3.1148)                   | .....                                   | (.5000)      | .....           | .....        | (3.6148)                   |
| 255        | (.7432)                    | .....                                   | .....        | .....           | .....        | (.7432)                    |
| 300        | <u>(3.2258)</u>            | <u>.....</u>                            | <u>.....</u> | <u>(1.7931)</u> | <u>.....</u> | <u>(5.0189)</u>            |
| Total      | <u>(10.4764)</u>           | <u>.0000</u>                            | <u>.0000</u> | <u>(4.2184)</u> | <u>.0000</u> | <u>(14.6948)</u>           |

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

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

**SCHEDULE C (Continued)**

Leon 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<br/>Forward</u> | <u>Proposed Adjustments<sup>1</sup></u> |              |              |              | <u>Total</u> |
|------------|----------------------------|-----------------------------------------|--------------|--------------|--------------|--------------|
|            |                            | <u>#1202</u>                            | <u>#7004</u> | <u>#7023</u> | <u>#9006</u> |              |
| 101        | 11.5500                    | 3.4500                                  | .....        | .....        | .....        | 15.0000      |
| 102        | 1.9300                     | .4500                                   | .....        | .....        | .....        | 2.3800       |
| 103        | 7.7265                     | .....                                   | (.0833)      | (.0833)      | .....        | 7.5599       |
| 111        | .5000                      | .....                                   | .....        | .....        | (.0024)      | .4976        |
| 112        | .5000                      | .....                                   | .....        | .....        | .....        | .5000        |
| 113        | (3.0000)                   | .....                                   | .....        | .....        | .....        | (3.0000)     |
| 130        | (24.5244)                  | (3.9000)                                | .....        | .....        | .....        | (28.4244)    |
| 254        | (3.6148)                   | .....                                   | .....        | .....        | .....        | (3.6148)     |
| 255        | (.7432)                    | .....                                   | .....        | .....        | .....        | (.7432)      |
| 300        | (5.0189)                   | .....                                   | .....        | .....        | .....        | (5.0189)     |
| Total      | (14.6948)                  | .0000                                   | (.0833)      | (.0833)      | (.0024)      | (14.8638)    |

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

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

**SCHEDULE D**

Leon 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 and Career Education 9-12 (OJT), the Leon 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 29.

**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.*

**Frank Hartsfield Elementary School (#0041)**

1. [Ref. 4101] The ELL Student Plans for three ELL students were incomplete as they were not dated and the students' course schedules supporting the courses that would employ ESOL strategies were not made a part of the ELL Student Plans. We also noted that the letters notifying parents of two of these students' ESOL placements were not dated; consequently, we were unable to determine the timeliness of those notifications. We propose the following adjustment:

|               |                 |       |
|---------------|-----------------|-------|
| 101 Basic K-3 | 2.7000          |       |
| 130 ESOL      | <u>(2.7000)</u> | .0000 |

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

**SCHEDULE D (Continued)**

Leon 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><b>Findings</b></u> | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|------------------------|----------------------------------------------------------|
|------------------------|----------------------------------------------------------|

**Frank Hartsfield Elementary School (#0041)** (Continued)

2. [Ref. 4102] The file for one ESE student did not contain an IEP covering the February 2013 reporting survey period. We propose the following adjustment:

|                                  |         |       |
|----------------------------------|---------|-------|
| 101 Basic K-3                    | .5000   |       |
| 111 Grades K-3 with ESE Services | (.5000) | .0000 |

3. [Ref. 4103] The attendance activity for two Basic students was not recorded during the February 2013 reporting survey period and we were otherwise unable to determine that the students were in attendance. Accordingly, we propose the following adjustment:

|               |          |          |
|---------------|----------|----------|
| 102 Basic 4-8 | (1.0000) | (1.0000) |
|               |          | (1.0000) |

**James S. Rickards High School (#0051)**

4. [Ref. 5101/02] The timecards for ten Career Education 9-12 (OJT) students were either missing (Ref. 5102 - eight students) or indicated that the students did not work during the reporting surveys (Ref. 5101/02 - two students). We also noted that one of the students was not in attendance at school during the February 2013 reporting survey period and should not have been reported with the survey's results. We propose the following adjustments:

|                           |          |          |
|---------------------------|----------|----------|
| <u>Ref. 5101</u>          |          |          |
| 103 Basic 9-12            | (.3336)  |          |
| 300 Career Education 9-12 | (.1664)  | (.5000)  |
| <u>Ref. 5102</u>          |          |          |
| 300 Career Education 9-12 | (1.5814) | (1.5814) |

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

**SCHEDULE D (Continued)**

Leon 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****James S. Rickards High School (#0051)** (Continued)

5. [Ref. 5103] We noted the following exceptions involving three ELL students:
- a. The ELL Student Plan for one student was not updated for the 2012-13 school year.
  - b. The ELL Student Plans for two students were incomplete as the students' course schedules supporting the courses that would employ ESOL strategies were not made part of the students' ELL Student Plans until September 2013, which was after the October 2012 and February 2013 reporting survey periods. We also noted that one of the students' files did not include evidence that the parents were notified of their child's ESOL placement.

We propose the following adjustment:

|                |          |       |
|----------------|----------|-------|
| 103 Basic 9-12 | 2.1684   |       |
| 130 ESOL       | (2.1684) | .0000 |

6. [Ref. 5104] Our review of student attendance records disclosed that not all teachers were taking attendance for every class period on a daily basis. Our sample students were not affected by this exception; however, we noted this exception affected 11 other students where we could not validate their attendance during the reported survey periods. Accordingly, we propose the following adjustment:

|                                   |          |          |
|-----------------------------------|----------|----------|
| 103 Basic 9-12                    | (3.4170) |          |
| 113 Grades 9-12 with ESE Services | (2.0000) |          |
| 300 Career Education 9-12         | (.0830)  | (5.5000) |

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

**SCHEDULE D (Continued)**

Leon 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><b>Findings</b></u> | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|------------------------|----------------------------------------------------------|
|------------------------|----------------------------------------------------------|

**James S. Rickards High School (#0051)** (Continued)

7. [Ref. 5171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 5171) held certification in Elementary Education but taught courses that required certification in English and ESOL and the remaining teacher (Ref. 5172) held certification in Physical Education but taught a course that also required certification in Health Education. We propose the following adjustments:

|                         |                |                 |
|-------------------------|----------------|-----------------|
| <u>Ref. 5171</u>        |                |                 |
| 103 Basic 9-12          | .1668          |                 |
| 254 ESE Support Level 4 | <u>(.1668)</u> | .0000           |
| <br><u>Ref. 5172</u>    |                |                 |
| 103 Basic 9-12          | .3336          |                 |
| 254 ESE Support Level 4 | <u>(.3336)</u> | .0000           |
|                         |                | <u>(7.5814)</u> |

**Amos P. Godby High School (#0161)**

8. [Ref. 16101] The timecards for eight Career Education 9-12 (OJT) students (seven students were in our sample) were missing and could not be located. We propose the following adjustment:

|                           |                 |          |
|---------------------------|-----------------|----------|
| 300 Career Education 9-12 | <u>(1.3950)</u> | (1.3950) |
|---------------------------|-----------------|----------|

9. [Ref. 16102] ELL Committees were not convened to consider two ELL students' extended ESOL placements for a fourth and sixth year. We propose the following adjustment:

|                |                 |       |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 1.4750          |       |
| 130 ESOL       | <u>(1.4750)</u> | .0000 |

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

**SCHEDULE D (Continued)**

Leon 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b><u>Amos P. Godby High School (#0161)</u></b> (Continued)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                          |
| 10. [Ref. 16103] <u>The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fourth year ESOL anniversary date. We propose the following adjustment:</u>                                                                                                                                                                                                                                                                                                                                                                                 |                                                          |
| 103 Basic 9-12 .4750                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |
| 130 ESOL (.4750)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .0000                                                    |
| 11. [Ref. 16104] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                          |
| 103 Basic 9-12 .0950                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |
| 130 ESOL (.0950)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .0000                                                    |
| 12. [Ref. 16171] <u>One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:</u>                                                                                                                                                                                                                                                                                                                                                                                           |                                                          |
| 103 Basic 9-12 .0250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |
| 130 ESOL (.0250)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .0000                                                    |
| 13. [Ref. 16172/73] <u>Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Elementary Education (Ref. 16172) and Music (Ref. 16173) but taught courses that required certification in Social Science. We also noted one of the teachers (Ref. 16172) was issued certification in Social Science on November 15, 2012, which was after the October 2012 reporting survey and the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustments:</u> |                                                          |
| Ref. 16172                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                          |
| 103 Basic 9-12 .0950                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |
| 130 ESOL (.0950)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | .0000                                                    |

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

**SCHEDULE D (Continued)**

Leon 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

|                                                             |         | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|-------------------------------------------------------------|---------|----------------------------------------------------------|
| <b><u>Findings</u></b>                                      |         |                                                          |
| <b><u>Amos P. Godby High School (#0161)</u></b> (Continued) |         |                                                          |
| <u>Ref. 16173</u>                                           |         |                                                          |
| 103 Basic 9-12                                              | .1900   |                                                          |
| 130 ESOL                                                    | (.1900) | .0000                                                    |
|                                                             |         | (1.3950)                                                 |

**John G. Riley Elementary School (#0231)**

14. [Ref. 23101] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year. We propose the following adjustment:

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

15. [Ref. 23171/72/73/74/75/76] Six teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted the following: (a) two teachers had earned none of the 60 (Ref. 23173) or none of the 120 (Ref. 23171) in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines, and (b) the parents of the students were not notified of the teachers' out-of-field status (Ref. 23174/75). We propose the following adjustments:

|                   |          |       |
|-------------------|----------|-------|
| <u>Ref. 23171</u> |          |       |
| 101 Basic K-3     | 1.8000   |       |
| 130 ESOL          | (1.8000) | .0000 |
| <u>Ref. 23172</u> |          |       |
| 101 Basic K-3     | .5600    |       |
| 130 ESOL          | (.5600)  | .0000 |
| <u>Ref. 23173</u> |          |       |
| 101 Basic K-3     | .4500    |       |
| 130 ESOL          | (.4500)  | .0000 |

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

**SCHEDULE D (Continued)**

Leon 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

|                                                                                                                                                                                                              |          | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------------|
| <b><u>Findings</u></b>                                                                                                                                                                                       |          |                                                          |
| <b><u>John G. Riley Elementary School (#0231)</u></b> (Continued)                                                                                                                                            |          |                                                          |
| Ref. 23174                                                                                                                                                                                                   |          |                                                          |
| 101 Basic K-3                                                                                                                                                                                                | .1000    |                                                          |
| 130 ESOL                                                                                                                                                                                                     | (.1000)  | .0000                                                    |
| Ref. 23175                                                                                                                                                                                                   |          |                                                          |
| 101 Basic K-3                                                                                                                                                                                                | .2100    |                                                          |
| 130 ESOL                                                                                                                                                                                                     | (.2100)  | .0000                                                    |
| Ref. 23176                                                                                                                                                                                                   |          |                                                          |
| 101 Basic K-3                                                                                                                                                                                                | 1.2600   |                                                          |
| 130 ESOL                                                                                                                                                                                                     | (1.2600) | .0000                                                    |
|                                                                                                                                                                                                              |          | .0000                                                    |
| <b><u>Gretchen Everhart School (#0411)</u></b>                                                                                                                                                               |          |                                                          |
| 16. [Ref. 41101] <u>One ESE student was incorrectly reported in Program No. 101 (Basic K-3) rather than Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:</u>             |          |                                                          |
| 101 Basic K-3                                                                                                                                                                                                | (.5000)  |                                                          |
| 111 Grades K-3 with ESE Services                                                                                                                                                                             | .5000    | .0000                                                    |
| 17. [Ref. 41102] <u>There was no evidence that the <i>Matrix of Services</i> form for one ESE student was reviewed and updated when the student's IEP was prepared. We propose the following adjustment:</u> |          |                                                          |
| 112 Grades 4-8 with ESE Services                                                                                                                                                                             | 1.0000   |                                                          |
| 254 ESE Support Level 4                                                                                                                                                                                      | (1.0000) | .0000                                                    |

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

**SCHEDULE D (Continued)**

Leon 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

**Findings**

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Gretchen Everhart School (#0411)** (Continued)

18. [Ref. 41171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 41171) held certification in Mentally Handicapped but taught a course that required certification in Art or Music and one teacher (Ref. 41172) held certification in Physical Education but taught a course that required certification in ESE. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

|                         |         |              |
|-------------------------|---------|--------------|
| <u>Ref. 41171</u>       |         |              |
| 103 Basic 9-12          | 1.1050  |              |
| 254 ESE Support Level 4 | (.6204) |              |
| 255 ESE Support Level 5 | (.4846) | .0000        |
| <u>Ref. 41172</u>       |         |              |
| 103 Basic 9-12          | .7526   |              |
| 254 ESE Support Level 4 | (.4940) |              |
| 255 ESE Support Level 5 | (.2586) | .0000        |
|                         |         | <u>.0000</u> |

**Fairview Middle School (#0451)**

19. [Ref. 45101] One Basic student was not in membership during the February 2013 reporting survey week and should not have been reported with the survey's results. We propose the following adjustment:

|               |         |         |
|---------------|---------|---------|
| 102 Basic 4-8 | (.5000) | (.5000) |
|---------------|---------|---------|

20. [Ref. 45102] The file for one ESE student did not contain an EP covering the 2012-13 school year. We propose the following adjustment:

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

**SCHEDULE D (Continued)**

Leon 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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------------|
| <b><u>Findings</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                                                          |
| <b><u>Fairview Middle School (#0451)</u></b> (Continued)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |                                                          |
| 102 Basic 4-8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1.0000   |                                                          |
| 112 Grades 4-8 with ESE Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (1.0000) | .0000                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          | (.5000)                                                  |
| <b><u>Killearn Lakes Elementary School (#0481)</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                                                          |
| 21. [Ref. 48101] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:</u>                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                          |
| 112 Grades 4-8 with ESE Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | .5000    |                                                          |
| 254 ESE Support Level 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (.5000)  | .0000                                                    |
| 22. [Ref. 48102] <u>The files for three ELL students did not contain <i>ELL Student Plans</i> covering the 2012-13 school year. We propose the following adjustment:</u>                                                                                                                                                                                                                                                                                                                                                                                                  |          |                                                          |
| 101 Basic K-3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1.8000   |                                                          |
| 102 Basic 4-8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | .9000    |                                                          |
| 130 ESOL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (2.7000) | .0000                                                    |
| 23. [Ref. 48171/72/73] <u>Three teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted the following: (a) one of the teachers (Ref. 48173) had earned none of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) the parents of the students taught by two of the teachers (Ref. 48172/73) were not notified of the teachers' out-of-field status. We propose the following adjustments:</u> |          |                                                          |
| <u>Ref. 48171</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |                                                          |
| 102 Basic 4-8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | .2100    |                                                          |
| 130 ESOL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (.2100)  | .0000                                                    |

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

**SCHEDULE D (Continued)**

Leon 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<br>Adjustments<br>(Unweighted FTE) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------------------------|
| <u>Findings</u>                                                                                                                                                                                                                                                                                                |         |                                                 |
| <u>Killearn Lakes Elementary School (#0481)</u> (Continued)                                                                                                                                                                                                                                                    |         |                                                 |
| Ref. 48172                                                                                                                                                                                                                                                                                                     |         |                                                 |
| 101 Basic K-3                                                                                                                                                                                                                                                                                                  | .4200   |                                                 |
| 130 ESOL                                                                                                                                                                                                                                                                                                       | (.4200) | .0000                                           |
| Ref. 48173                                                                                                                                                                                                                                                                                                     |         |                                                 |
| 101 Basic K-3                                                                                                                                                                                                                                                                                                  | .4500   |                                                 |
| 130 ESOL                                                                                                                                                                                                                                                                                                       | (.4500) | .0000                                           |
|                                                                                                                                                                                                                                                                                                                |         | .0000                                           |
| <u>Springwood Elementary School (#0501)</u>                                                                                                                                                                                                                                                                    |         |                                                 |
| 24. [Ref. 50171] <u>One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u> |         |                                                 |
| 102 Basic 4-8                                                                                                                                                                                                                                                                                                  | .4200   |                                                 |
| 130 ESOL                                                                                                                                                                                                                                                                                                       | (.4200) | .0000                                           |
|                                                                                                                                                                                                                                                                                                                |         | .0000                                           |
| <u>Buck Lake Elementary School (#0521)</u>                                                                                                                                                                                                                                                                     |         |                                                 |
| 25. [Ref. 52101] <u>One student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:</u>                                                                                                                                                            |         |                                                 |
| 111 Grades K-3 with ESE Services                                                                                                                                                                                                                                                                               | .5000   |                                                 |
| 254 ESE Support Level 4                                                                                                                                                                                                                                                                                        | (.5000) | .0000                                           |

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

**SCHEDULE D (Continued)**

Leon 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****Buck Lake Elementary School (#0521)** (Continued)

26. [Ref. 52171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted the following: (a) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

|               |         |              |
|---------------|---------|--------------|
| 101 Basic K-3 | .9000   |              |
| 130 ESOL      | (.9000) | <u>.0000</u> |
|               |         | <u>.0000</u> |

**Lincoln High School (#1091)**

27. [Ref. 109171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted the following: (a) the teacher had earned only 20 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) the parents of the student were not notified of the teacher's out-of-field status. Since the student is cited in Finding No. 28 (Ref. 109101), we present this disclosure Finding with no proposed adjustment.

.0000

28. [Ref. 109101] The files for five ELL students did not contain *ELL Student Plans* covering the 2012-13 school year. We also noted the following exceptions for two of these students:

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

**SCHEDULE D (Continued)**

Leon 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****Lincoln High School (#1091)** (Continued)

- a. One student's English language proficiency was not assessed and an ELL Committee was not convened to consider the student's extended ESOL placement for a fourth year. We also noted the file did not contain documentation to support that the student's parents had been notified of their child's ESOL placement.
- b. One student was incorrectly reported in ESOL. The student scored English proficient on all subparts of the CELLA test and scored a Level 4 in Reading on the April 2012 FCAT. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement.

We propose the following adjustment:

|                |                 |       |
|----------------|-----------------|-------|
| 103 Basic 9-12 | 3.5526          |       |
| 130 ESOL       | <u>(3.5526)</u> | .0000 |

29. [Ref. 109102] The ELL Student Plans for three ELL students were incomplete as the course schedules supporting the courses that would employ ESOL strategies were not made part of the students' ELL Student Plans. We also noted the following exceptions for two of these students:

- a. One student was assessed as English proficient on all subparts of the CELLA test and an ELL Committee was not convened to consider the student's continued ESOL placement.
- b. One student's English language proficiency was not assessed and an ELL Committee was not convened to consider the student's ESOL placement for a sixth year. We also noted that the student was reported beyond the maximum six-year period allowed for State funding of ESOL in the February 2013 reporting survey.

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

**SCHEDULE D (Continued)**

Leon 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<br>Adjustments<br>(Unweighted FTE) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------------|
| <u>Findings</u>                                                                                                                                                                                                                                                                                              |          |                                                 |
| <u>Lincoln High School (#1091)</u> (Continued)                                                                                                                                                                                                                                                               |          |                                                 |
| <u>We propose the following adjustment:</u>                                                                                                                                                                                                                                                                  |          |                                                 |
| 103 Basic 9-12                                                                                                                                                                                                                                                                                               | 1.7095   |                                                 |
| 130 ESOL                                                                                                                                                                                                                                                                                                     | (1.7095) | .0000                                           |
| 30. [Ref. 109103] <u>The file for one ELL student was missing and could not be located. We propose the following adjustment:</u>                                                                                                                                                                             |          |                                                 |
| 103 Basic 9-12                                                                                                                                                                                                                                                                                               | .5087    |                                                 |
| 130 ESOL                                                                                                                                                                                                                                                                                                     | (.5087)  | .0000                                           |
| 31. [Ref. 109104] <u>The timecards for six Career Education 9-12 (OJT) students were missing and could not be located. We also noted that one of these students worked less hours than was reported (6 hours versus 7.91 hours) in another reporting survey period. We propose the following adjustment:</u> |          |                                                 |
| 300 Career Education 9-12                                                                                                                                                                                                                                                                                    | (.9207)  | (.9207)                                         |
| 32. [Ref. 109105] <u>The timecards for five Career Education 9-12 (OJT) students indicated that the students did not work during the reporting survey week. We propose the following adjustment:</u>                                                                                                         |          |                                                 |
| 300 Career Education 9-12                                                                                                                                                                                                                                                                                    | (.6153)  | (.6153)                                         |
| 33. [Ref. 109106] <u>The timecards for four Career Education 9-12 (OJT) students indicated that the students worked less hours than were reported (22.50 hours versus 31.62 hours). We propose the following adjustment:</u>                                                                                 |          |                                                 |
| 300 Career Education 9-12                                                                                                                                                                                                                                                                                    | (.1824)  | (.1824)                                         |

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

**SCHEDULE D (Continued)**

Leon 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

|                        |                                                          |
|------------------------|----------------------------------------------------------|
| <b><u>Findings</u></b> | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|------------------------|----------------------------------------------------------|

**Lincoln High School (#1091)** (Continued)

34. [Ref. 109107] Our review of student attendance records disclosed that not all teachers were taking attendance for every class period on a daily basis. Our sample students were not affected by this exception; however, we noted this exception affected five other students where we could not validate their attendance in any of the students' class periods during the reported survey periods. Accordingly, we propose the following adjustment:

|                                   |          |          |
|-----------------------------------|----------|----------|
| 103 Basic 9-12                    | (1.4253) |          |
| 113 Grades 9-12 with ESE Services | (1.0000) |          |
| 300 Career Education 9-12         | (.0747)  | (2.5000) |

35. [Ref. 109172/73] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted the following: (a) one of the teachers (Ref. 109173) had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) the parents of the students (Ref. 109172/73) were not notified of the teachers' out-of-field status. We propose the following adjustments:

|                        |         |          |
|------------------------|---------|----------|
| <u>Ref. 109172</u>     |         |          |
| 103 Basic 9-12         | .1668   |          |
| 130 ESOL               | (.1668) | .0000    |
| <br><u>Ref. 109173</u> |         |          |
| 103 Basic 9-12         | .0834   |          |
| 130 ESOL               | (.0834) | .0000    |
|                        |         | (4.2184) |

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

**SCHEDULE D (Continued)**

Leon 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****Hawks Rise Elementary School (#1131)**

36. [Ref. 113171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. Since the student is cited in Finding No. 37 (Ref. 113101), we present this disclosure Finding with no proposed adjustment.

.0000

37. [Ref. 113101] The file for one ELL student did not contain documentation to support that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:

|               |         |              |
|---------------|---------|--------------|
| 101 Basic K-3 | .9000   |              |
| 130 ESOL      | (.9000) | <u>.0000</u> |
|               |         | <u>.0000</u> |

**J. Michael Conley Elementary School at Southwood (#1202)**

38. [Ref. 120201] The file for one ELL student did not contain adequate documentation to support the student's ESOL placement. We propose the following adjustment:

|               |         |              |
|---------------|---------|--------------|
| 101 Basic K-3 | .9000   |              |
| 130 ESOL      | (.9000) | <u>.0000</u> |

39. [Ref. 120202] The file for one ELL student was missing and could not be located. We propose the following adjustment:

|               |         |              |
|---------------|---------|--------------|
| 101 Basic K-3 | .4500   |              |
| 130 ESOL      | (.4500) | <u>.0000</u> |

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

**SCHEDULE D (Continued)**

Leon 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><b>Findings</b></u> | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |
|------------------------|----------------------------------------------------------|
|------------------------|----------------------------------------------------------|

**J. Michael Conley Elementary School at Southwood (#1202)** (Continued)

40. [Ref. 120271/72/73/74/75] Five teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that one of the teachers (Ref. 120273) had earned only 60 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 adjustments:

|                        |         |              |
|------------------------|---------|--------------|
| <u>Ref. 120271</u>     |         |              |
| 101 Basic K-3          | .4200   |              |
| 130 ESOL               | (.4200) | .0000        |
| <br><u>Ref. 120272</u> |         |              |
| 101 Basic K-3          | .4200   |              |
| 130 ESOL               | (.4200) | .0000        |
| <br><u>Ref. 120273</u> |         |              |
| 102 Basic 4-8          | .4500   |              |
| 130 ESOL               | (.4500) | .0000        |
| <br><u>Ref. 120274</u> |         |              |
| 101 Basic K-3          | .6300   |              |
| 130 ESOL               | (.6300) | .0000        |
| <br><u>Ref. 120275</u> |         |              |
| 101 Basic K-3          | .6300   |              |
| 130 ESOL               | (.6300) | .0000        |
|                        |         | <u>.0000</u> |

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

**SCHEDULE D (Continued)**

Leon 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****Leon County Virtual School Franchise (#7004)**

41. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We present this disclosure Finding with no proposed adjustment.

.0000

42. [Ref. 700402] One Basic virtual education student did not successfully complete one of the student's scheduled courses; consequently, the course should not have been reported for State FEFP funding. We propose the following adjustment:

103 Basic 9-12

(.0833)

(.0833)

(.0833)

**Leon Virtual Instruction (Course Offerings) (#7006)**

43. [Ref. 700671/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Physical Education but taught courses that also required certification in Health Education. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We present these disclosure Findings with no proposed adjustments.

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

**SCHEDULE D (Continued)**

Leon 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>                                                                                                                                                                                                                                     | <b>Proposed Net<br/>Adjustments<br/>(Unweighted FTE)</b> |                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------|
| <b><u>Leon Virtual Academy (#7023)</u></b>                                                                                                                                                                                                          |                                                          |                  |
| 44. [Ref. 702301] <u>One Basic virtual education student did not successfully complete one of the student's scheduled courses; therefore, the course should not have been reported for State FEFP funding. We propose the following adjustment:</u> |                                                          |                  |
| 103 Basic 9-12                                                                                                                                                                                                                                      | (.0833)                                                  | (.0833)          |
|                                                                                                                                                                                                                                                     |                                                          | (.0833)          |
| <b><u>Pre K (#9006)</u></b>                                                                                                                                                                                                                         |                                                          |                  |
| 45. [Ref. 900601] <u>One ESE student was not in attendance during the 11-day survey window and should not have been reported with the survey's results. We propose the following adjustment:</u>                                                    |                                                          |                  |
| 111 Grades K-3 with ESE Services                                                                                                                                                                                                                    | (.0024)                                                  | (.0024)          |
|                                                                                                                                                                                                                                                     |                                                          | (.0024)          |
| <b>Proposed Net Adjustment</b>                                                                                                                                                                                                                      |                                                          | <u>(14.8638)</u> |

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

**SCHEDULE E**

Leon 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) all teachers are monitored for reporting and accurately inputting the period-by-period attendance activity on a daily basis; (2) only students who are in membership and in attendance at least one day during the 11-day survey window are reported with that survey's results and documentation is maintained and retained to support this reporting; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting; (4) EPs and IEPs are prepared timely; (5) ESE students are reported in accordance with their *Matrix of Services* forms; (6) there is evidence of review of the *Matrix of Services* forms to ensure that they are accurately prepared and reflect the IEP services in effect during the reporting survey; (7) parents are timely notified of their child's ESOL placement; (8) *ELL Student Plans* are timely prepared, updated, and retained with the other appropriate ESOL documentation in each student's file; (9) ELL students are not reported in ESOL beyond the State reporting maximum of six years; (10) students placed in the ESOL Program have documentation in their files that support the placements; (11) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial three-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are convened subsequent to these assessments but no later than the students' ESOL anniversary dates; (12) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (13) FTE is not reported for courses that are not successfully completed for virtual education students; (14) teachers are either properly certified or, if out of field, are timely approved to teach out of field by the School Board; (15) parents are appropriately notified of the teachers' out-of-field status; and (16) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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

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

**SCHEDULE E (Continued)**

Leon 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

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

**SCHEDULE E (Continued)**

Leon 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 Attendance

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

Career Education On-the-Job Funding Hours

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

Leon 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.*

Leon 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 Leon County**

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

For the fiscal year ended June 30, 2013, the District operated 55 schools, 1 District cost center, and reported 4 virtual education cost centers serving prekindergarten through twelfth grade students; reported 33,298.88 unweighted FTE; and received approximately \$86.7 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

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

Leon 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.

Leon 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:

Leon 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. Frank Hartsfield Elementary School                | 1 through 3              |
| 2. James S. Rickards High School                     | 4 through 7              |
| 3. Amos P. Godby High School                         | 8 through 13             |
| 4. John G. Riley Elementary School                   | 14 and 15                |
| 5. Gretchen Everhart School                          | 16 through 18            |
| 6. Fairview Middle School                            | 19 and 20                |
| 7. Killearn Lakes Elementary School                  | 21 through 23            |
| 8. Springwood Elementary School                      | 24                       |
| 9. Buck Lake Elementary School                       | 25 and 26                |
| 10. Lincoln High School                              | 27 through 35            |
| 11. Hawks Rise Elementary School                     | 36 and 37                |
| 12. J. Michael Conley Elementary School at Southwood | 38 through 40            |
| 13. C. K. Steele-Leroy Collins Charter Academy *     | NA                       |
| 14. Stars Middle School *                            | NA                       |
| 15. Leon County Virtual Instruction Program          | NA                       |
| 16. Leon County Virtual School Franchise             | 41 and 42                |
| 17. Leon Virtual Instruction (Course Offerings)      | 43                       |
| 18. Leon Virtual Academy                             | 44                       |
| 19. Pre K                                            | 45                       |

\*Charter School



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AUDITOR GENERAL

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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 LEON COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined the Leon 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: 64 of the 509 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 4 through 11.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Leon 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 FEFPP 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.<sup>1</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification 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.

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<sup>1</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a 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.

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

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

Respectfully submitted,



David W. Martin, CPA  
Tallahassee, Florida  
April 23, 2014

**SCHEDULE F**

Leon 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 (454) 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 (23,655) 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<br/>Students<br/>Transported</u> |
|--------------------------------------------|-----------------------------------------------|
| IDEA (K-12), Weighted                      | 1,234                                         |
| IDEA (K-12), Unweighted                    | 277                                           |
| IDEA (PK), Weighted                        | 631                                           |
| IDEA (PK), Unweighted                      | 50                                            |
| Hazardous Walking                          | 852                                           |
| Two Miles or More                          | 20,341                                        |
| Center to Center (IDEA), Weighted          | 90                                            |
| Center to Center (IDEA), Unweighted        | 161                                           |
| Center to Center (CTE and Dual Enrollment) | <u>19</u>                                     |
| Total                                      | <u>23,655</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)**

Leon 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>                         | <u>Students</u>           |                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------|--------------------------------------|
|                                                                                                                                            | Proposed<br>Net<br><u>Adjustment</u> | With<br><u>Exceptions</u> | Proposed<br>Net<br><u>Adjustment</u> |
| We noted that the reported number of buses in operation was overstated.                                                                    | (2)                                  |                           |                                      |
| We sampled 509 of the 23,655 students reported as being transported by the District.                                                       |                                      | 64                        | (36)                                 |
| We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 23 students. | —                                    | <u>23</u>                 | <u>(2)</u>                           |
| Total                                                                                                                                      | <u>(2)</u>                           | <u>87</u>                 | <u>(38)</u>                          |

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

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

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

**SCHEDULE G**

Leon 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 Leon 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 51.

**Findings**

**Students  
Transported  
Proposed Net  
Adjustments**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 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 disclosed that one student was not in membership during the February 2013 reporting survey and should not have been reported for State transportation funding and the number of buses in operation was overstated by two buses in the July 2012 reporting survey. We propose the following adjustments:

**July 2012 Survey**

Number of Buses in Operation (2)

**February 2013 Survey**

90 Days in Term

Two Miles or More

(1)

(1)

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

**SCHEDULE G (Continued)**

Leon 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 22 PK students were incorrectly reported in the Two Miles or More ridership category. We determined that 21 of these students were eligible for reporting in the IDEA (PK), Unweighted ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2012 Survey**90 Days in Term

IDEA (PK), Unweighted

9

Two Miles or More

(9)

**February 2013 Survey**90 Days in Term

IDEA (PK), Unweighted

12

Two Miles or More

(13)

(1)

3. [Ref. 53] Three students were reported with an incorrect number of days in term. The IEPs for the students authorized center-to-center transportation services for either 18 (two students) or 54 (one student) days in term; however, the students were reported for 72 days in term. We propose the following adjustments:

**October 2012 Survey**72 Days in Term

Center to Center (IDEA), Unweighted

(2)

54 Days in Term

Center to Center (IDEA), Unweighted

1

18 Days in Term

Center to Center (IDEA), Unweighted

1

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

**SCHEDULE G (Continued)**

Leon 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<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----|
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| <u>72 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                  |     |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1)                                                              |     |
| <u>18 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                  |     |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>1</u>                                                         | 0   |
| <p>4. [Ref. 54] <u>Eight students in our sample were either not listed on the bus drivers' reports or were not clearly marked as riding the bus; therefore, the students should not have been reported for State transportation funding. We propose the following adjustments:</u></p>                                                                                                                                                                                        |                                                                  |     |
| <b><u>October 2012 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |     |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                  |     |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (1)                                                              |     |
| Hazardous Walking                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (5)                                                              |     |
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                  |     |
| IDEA (K-12), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (1)                                                              |     |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>(1)</u>                                                       | (8) |
| <p>5. [Ref. 55] <u>Three students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. We could not locate the IEPs for these students that covered the 2012-13 school year; however, we determined that two of the students were eligible for reporting in the Two Miles or More ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:</u></p> |                                                                  |     |
| <b><u>October 2012 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |     |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                  |     |
| IDEA (K-12), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (1)                                                              |     |
| Two Miles or More                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <u>1</u>                                                         |     |

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

**SCHEDULE G (Continued)**

Leon 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<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                   |                                                                  |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                               |                                                                  |
| IDEA (K-12), Weighted                                                                                                                                                                                                                                                                                                                                                | (2)                                                              |
| Two Miles or More                                                                                                                                                                                                                                                                                                                                                    | 1                                                                |
|                                                                                                                                                                                                                                                                                                                                                                      | (1)                                                              |
| 6. [Ref. 56] <u>Twelve students in our sample were incorrectly reported in the IDEA (K-12), Unweighted ridership category as follows:</u>                                                                                                                                                                                                                            |                                                                  |
| a. <u>Six students lived more than two miles from their assigned schools and should have been reported in the Two Miles or More ridership category.</u>                                                                                                                                                                                                              |                                                                  |
| b. <u>One student's walking route crossed a designated Hazardous Walking area; therefore, this student was eligible to be reported in the Hazardous Walking ridership category.</u>                                                                                                                                                                                  |                                                                  |
| c. <u>The IEP for 1 student supported the student's reporting in the IDEA (K-12), Weighted ridership category.</u>                                                                                                                                                                                                                                                   |                                                                  |
| d. <u>The remaining 4 students either did not have IEPs that covered the 2012-13 school year or were enrolled in the Specific Learning Disabled or Speech Impaired Programs and did not have specialized transportation services authorized on the students' IEPs. We determined that the students were not otherwise eligible for State transportation funding.</u> |                                                                  |
| <u>We propose the following adjustments:</u>                                                                                                                                                                                                                                                                                                                         |                                                                  |
| a. <b><u>October 2012 Survey</u></b>                                                                                                                                                                                                                                                                                                                                 |                                                                  |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                               |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                                                                              | (3)                                                              |
| Two Miles or More                                                                                                                                                                                                                                                                                                                                                    | 3                                                                |
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                   |                                                                  |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                               |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                                                                              | (2)                                                              |
| Two Miles or More                                                                                                                                                                                                                                                                                                                                                    | 2                                                                |

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

**SCHEDULE G (Continued)**

Leon 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<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------|
| <b><u>June 2013 Survey</u></b>                                                                                                                                                                                                                                                                         |            |                                                                  |
| <b><u>12 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                | (1)        |                                                                  |
| Two Miles or More                                                                                                                                                                                                                                                                                      | <u>1</u>   | 0                                                                |
| <b>b. <u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                  |            |                                                                  |
| <b><u>90 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                | (1)        |                                                                  |
| Hazardous Walking                                                                                                                                                                                                                                                                                      | <u>1</u>   | 0                                                                |
| <b>c. <u>July 2012 Survey</u></b>                                                                                                                                                                                                                                                                      |            |                                                                  |
| <b><u>12 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (K-12), Weighted                                                                                                                                                                                                                                                                                  | 1          |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                | <u>(1)</u> | 0                                                                |
| <b>d. <u>October 2012 Survey</u></b>                                                                                                                                                                                                                                                                   |            |                                                                  |
| <b><u>90 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                | (2)        |                                                                  |
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                     |            |                                                                  |
| <b><u>90 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                | (1)        |                                                                  |
| <b><u>June 2013 Survey</u></b>                                                                                                                                                                                                                                                                         |            |                                                                  |
| <b><u>12 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (K-12), Unweighted                                                                                                                                                                                                                                                                                | <u>(1)</u> | (4)                                                              |
| 7. [Ref. 57] <u>One student in our sample was incorrectly reported in the IDEA (PK), Unweighted ridership category. The student was not identified as an ESE student and there was no documentation to support that the student was a child of a teen parent. We propose the following adjustment:</u> |            |                                                                  |
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                     |            |                                                                  |
| <b><u>90 Days in Term</u></b>                                                                                                                                                                                                                                                                          |            |                                                                  |
| IDEA (PK), Unweighted                                                                                                                                                                                                                                                                                  | <u>(1)</u> | (1)                                                              |

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

**SCHEDULE G (Continued)**

Leon 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**

8. [Ref. 58] Seven students in our sample were incorrectly reported in the Hazardous Walking ridership category. The route from the students' homes to the students' assigned schools did not cross a designated Hazardous Walking area. However, we determined that two of the students were eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:

**October 2012 Survey****90 Days in Term**

|                   |     |
|-------------------|-----|
| Hazardous Walking | (2) |
|-------------------|-----|

**February 2013 Survey****90 Days in Term**

|                   |     |
|-------------------|-----|
| Hazardous Walking | (5) |
|-------------------|-----|

|                   |          |     |
|-------------------|----------|-----|
| Two Miles or More | <u>2</u> | (5) |
|-------------------|----------|-----|

9. [Ref. 59] Eight students in our sample were incorrectly reported in the Two Miles or More ridership category. The students lived less than two miles from the students' assigned schools; however, we determined that two of these students were eligible to be reported in the IDEA (K-12), Weighted ridership category. We propose the following adjustments:

**July 2012 Survey****12 Days in Term**

|                       |   |
|-----------------------|---|
| IDEA (K-12), Weighted | 1 |
|-----------------------|---|

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

**October 2012 Survey****90 Days in Term**

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

**February 2013 Survey****90 Days in Term**

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

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

**SCHEDULE G (Continued)**

Leon 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<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----|
| <b><u>June 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                  |     |
| <u>12 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| IDEA (K-12), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1                                                                |     |
| Two Miles or More                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (3)                                                              | (6) |
| <p>10. [Ref. 60] <u>Twelve students in our sample were incorrectly reported in the Center to Center (IDEA), Unweighted ridership category. The IEPs for 3 of the students did not authorize center-to-center transportation services and the IEPs for the remaining 9 students supported the students' eligibility to be reported in the Center to Center (IDEA), Weighted ridership category. Additionally, the number of days in term were incorrectly reported for 5 of the students as follows: (a) 2 students were reported for 90 days in term but should have been reported for 36 days in term, and (b) 3 students were reported for 8 days in term but should have been reported for 4 days in term in accordance with the students' IEPs. We propose the following adjustments:</u></p> |                                                                  |     |
| <b><u>October 2012 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                  |     |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (1)                                                              |     |
| <u>36 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1                                                                |     |
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                  |     |
| <u>90 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (1)                                                              |     |
| <u>36 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2                                                                |     |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (2)                                                              |     |
| <u>18 Days in Term</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                  |     |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1                                                                |     |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (2)                                                              |     |

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

**SCHEDULE G (Continued)**

Leon 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<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b><u>June 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |
| <b><u>8 Days in Term</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                  |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (3)                                                              |
| <b><u>4 Days in Term</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                  |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3                                                                |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (1)                                                              |
| <b><u>2 Days in Term</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                  |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2                                                                |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (2)                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3)                                                              |
| <p>11. [Ref. 61] <u>Thirteen students in our sample were incorrectly reported in the Center to Center (CTE and Dual Enrollment) ridership category; however, the students were not Career Education 9-12 students or dual-enrolled students but were ESE students. Thus, we were able to determine that 5 of these students were eligible to be reported in the Center to Center (IDEA) ridership categories (3 students in the Weighted ridership category and 2 students in the Unweighted ridership category). Since the IEPs for the remaining 8 students did not authorize center-to-center transportation services, these students were not eligible for State transportation funding. We propose the following adjustments:</u></p> |                                                                  |
| <b><u>October 2012 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                  |
| <b><u>18 Days in Term</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                  |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2                                                                |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1                                                                |
| Center to Center (CTE and Dual Enrollment)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (7)                                                              |
| <b><u>February 2013 Survey</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                  |
| <b><u>54 Days in Term</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                  |
| Center to Center (IDEA), Unweighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1                                                                |
| Center to Center (CTE and Dual Enrollment)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (1)                                                              |
| <b><u>18 Days in Term</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                  |
| Center to Center (IDEA), Weighted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1                                                                |
| Center to Center (CTE and Dual Enrollment)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (4)                                                              |

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

**SCHEDULE G (Continued)**

Leon 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<br/>Transported<br/>Proposed Net<br/>Adjustments</u> |             |
|--------------------------------------------|------------------------------------------------------------------|-------------|
| <u>June 2013 Survey</u>                    |                                                                  |             |
| <u>2 Days in Term</u>                      |                                                                  |             |
| Center to Center (CTE and Dual Enrollment) | (1)                                                              | (8)         |
| <b>Proposed Net Adjustment</b>             |                                                                  | <u>(38)</u> |

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

**SCHEDULE H**

Leon 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) bus driver reports are maintained and clearly indicate the ridership of students; (2) the number of buses in operation are accurately reported; (3) students are reported in the correct ridership category for the correct number of days in term and have appropriate documentation on file to support that reporting; (4) only those students who are in membership and are documented as having been transported at least one time during the 11-day survey window are reported for State transportation funding; (5) students are reported in ridership categories that are appropriate for the students' grade levels; (6) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (7) only students who live less than two miles from their assigned school and who are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (8) students reported in the IDEA (PK), Unweighted ridership category are ESE students or are enrolled in a Teenage Parent Program and have documentation to support this reporting; (9) students reported in the IDEA (K-12), Unweighted ridership category have IEPs that support that specialized transportation services are needed; (10) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs; (11) only those students who are eligible for Center to Center (CTE and Dual Enrollment) ridership category are reported and that proper documentation is maintained to support this reporting; and (12) Center to Center IDEA students are properly reported based on the students' IEP authorizations.

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.

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

**SCHEDULE H (Continued)**

Leon County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2013

**REGULATORY CITATIONS**

Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students

Section 1011.68, FS .....Funds for Student Transportation

Chapter 6A-3, FAC .....Transportation

*Student Transportation General Instructions 2012-13*

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

Leon 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 Leon County**

For the fiscal year ended June 30, 2013, the District received approximately \$5 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

| <u>Survey<br/>Period</u> | <u>Number of<br/>Vehicles</u> | <u>Number of<br/>Students</u> |
|--------------------------|-------------------------------|-------------------------------|
| July 2012                | 53                            | 556                           |
| October 2012             | 168                           | 10,946                        |
| February 2013            | 167                           | 11,446                        |
| June 2013                | <u>66</u>                     | <u>707</u>                    |
| Total                    | <u>454</u>                    | <u>23,655</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., FS .....Transportation of Public K-12 Students  
 Section 1011.68, FS .....Funds for Student Transportation  
 Chapter 6A-3, FAC .....Transportation

Leon 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 CHAIR**

Forrest Van Camp  
Dee Crumpler

**BOARD VICE CHAIR**

Maggie Lewis-Butler

**BOARD MEMBERS**

Georgia "Joy" Bowen  
Dee Crumpler  
DeeDee Rasmussen

**SUPERINTENDENT**

Jackie Pons

April 23, 2014

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

Dear Mr. Martin:

The opportunity to work with representatives from your office was a valuable experience for our district as such opportunities support our ongoing efforts to continuously improve operations across the district. On March 26, 2014, we received (in email form) the *Leon County Schools Florida Education Finance Program (FEFP)/Full-Time Equivalent (FTE) Students and Student Transportation* draft audit report for the fiscal year ending June 30, 2013, and we have carefully reviewed the contents. Our response to the report will be reported in two sections, FTE Students and Student Transportation, in alignment with the format of the audit report.

**FTE STUDENTS**

In terms of FTE findings, we were able to work collaboratively with your office to resolve all findings on which original disagreements existed. We, therefore, concur with the remaining FTE findings outlined in the audit report.

As requested by your office, we developed and submitted a corrective action plan (CAP) related to FTE Student findings to your representative before receiving the draft audit, and our intent is to fully implement, monitor, and update this CAP to ensure that internal controls in the areas identified in the CAP are improved, resulting in more accurate reporting and recordkeeping. The results of the audit report will be used to further identify areas for improvement in record keeping and procedures as is the intent of any audit process. In most instances, changes have already been made to correct issues cited in the audit. The recommendations are acknowledged in areas where

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### Building the Future Together

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

Mr. David W. Martin, CPA  
April 23, 2014  
Page Two

improvements are needed, and appropriate corrective measures will be taken to ensure accuracy of FTE reporting for the future.

**STUDENT TRANSPORTATION**

As it relates to the Student Transportation results, our transportation staff appreciated being able to work cooperatively with your staff to resolve the findings. Our transportation staff agrees with the remaining findings and the recommendations that are included in the report and has implemented corrective actions to ensure that proper documentation to support future reports and audits is maintained.

Sincerely yours,



Jackie Pons  
Superintendent

JP/bob

cc: Dr. Marvin Henderson, Deputy Superintendent  
Merrill Wimberley, Chief Financial Officer  
Livetra Paul, Internal Auditing  
Michael Moore, Director of Transportation  
Bev Owens, FTE Contact  
Staci Coppinger, FTE Contact