

**DUVAL COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
and  
Student Transportation

For the Fiscal Year Ended  
June 30, 2014



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

Duval County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Cheryl Grymes, Vice Chair from 11-19-13	1
Fred E. Lee, Chair to 11-18-13	2
Ashley Smith Juarez	3
Paula D. Wright	4
Dr. Constance S. Hall	5
Rebecca A. Couch, Vice Chair to 11-18-13, Chair from 11-19-13	6
Jason Fischer	7
Dr. Nikolai P. Vitti, Superintendent	

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

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**DUVAL COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FES	Fluent English Speaker
FS	Florida Statutes
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SAI	Supplemental Academic Instruction

**DUVAL COUNTY DISTRICT SCHOOL BOARD**  
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## SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

- Twenty-four of the 214 students in our Basic with ESE Services test, 59 of the 306 students in our ESOL test, 48 of the 346 students in our ESE Support Levels 4 and 5 test, and 22 of the 24 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be subsequently located. Of the 214 students in our Basic with ESE Services test, 29 (14 percent) attended charter schools and 7 of the 24 students (29 percent) with exceptions attended charter schools. Of the 306 students in our ESOL test, 38 (12 percent) attended charter schools and 12 of the 59 students (20 percent) with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or Career Education 9-12 (OJT) test attended charter schools.

Noncompliance related to the reported FTE resulted in 86 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 66.4149 (negative 3.7668 is applicable to District schools other than charter schools and negative 62.6481 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 127.2831 (negative 62.8195 is applicable to District schools other than charter schools and negative 64.4636 is applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 828 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Duval County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$477,604 (negative 127.2831 times \$3,752.30), of which a negative \$235,717 is applicable to District schools other than charter schools and a negative \$241,887 is applicable to charter schools.

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 the FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

## SCHOOL DISTRICT OF DUVAL COUNTY

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for 169 District schools other than charter schools, 30 charter schools, 2 District cost centers, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 127,630.46 unweighted FTE as recalibrated for those students that included 8,859.83 unweighted FTE as recalibrated for charter school students and received approximately \$422.9 million in State funding through FEFP.

## FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

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

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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 the 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.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

### **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately \$18.7 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Duval 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, 2014. 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 2013-14* 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: 24 of the 214 students in our Basic with ESE Services test,<sup>1</sup> 59 of the 306 students in our ESOL test,<sup>2</sup> 48 of the 346 students in our ESE Support Levels 4 and 5 test,<sup>3</sup> and 22 of the 24 students in our Career Education 9-12 (OJT) test<sup>4</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared

<sup>1</sup> For Basic with ESE Services, see SCHEDULE D, Findings 2, 5, 10, 12, 13, 20, 33, 38, 42, 58, 63, 67, 70, and 78.

<sup>2</sup> For ESOL, see SCHEDULE D, Findings 2, 4, 8, 9, 14, 17, 18, 19, 21, 26, 27, 29, 30, 31, 32, 39, 41, 46, 47, 50, 64, 65, 68, 69, 71, 79, 80, 83, 84, and 85.

<sup>3</sup> For ESE Support Levels 4 and 5, see SCHEDULE D, Findings 1, 5, 6, 10, 11, 12, 15, 16, 22, 23, 28, 49, 51, 56, 57, 59, 60, 66, 72, 75, 76, and 86.

<sup>4</sup> For Career Education 9-12 (OJT), see SCHEDULE D, Findings 24 and 25.

or were missing and could not be subsequently located. Of the 214 students in our Basic with ESE Services test, 29 (14 percent) attended charter schools and 7 of the 24 students (29 percent) with exceptions attended charter schools. Of the 306 students in our ESOL test, 38 (12 percent) attended charter schools and 12 of the 59 students (20 percent) with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or Career Education 9-12 (OJT) test attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

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>5</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 reporting errors or records that were not properly or accurately prepared or were missing and could not be subsequently located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 24, 2015

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENTS

### Reported FTE

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). The Unweighted FTE represents the 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 127,630.46 unweighted FTE as recalibrated for those students that included 8,859.83 unweighted FTE as recalibrated for the charter schools students, at 169 District schools other than charter schools, 30 charter schools, 2 District cost centers, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2014.

### Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (203) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (27,011) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools		Number of Students at Schools Tested		Students with Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	199	27	20,762	314	18	100,256.3000	258.3431	18.2349
Basic with ESE Services	200	27	4,169	214	24	21,641.0000	171.6536	(18.7237)
ESOL	154	21	1,478	306	59	2,788.1000	200.2800	(44.4211)
ESE Support Levels 4 and 5	64	18	555	346	48	984.9200	231.9226	(18.4589)
Career Education 9-12	30	1	<u>47</u>	<u>24</u>	<u>22</u>	<u>1,960.1400</u>	<u>4.0431</u>	<u>(3.0461)</u>
All Programs	203	29	<u>27,011</u>	<u>1,204</u>	<u>171</u>	<u>127,630.4600</u>	<u>866.2424</u>	<u>(66.4149)</u>

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (942 of which 848 are applicable to District schools other than charter schools and 94 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we

selected 291 teachers and found exceptions for 23. Of the 291 teachers included in our test, 41 (14 percent) taught at charter schools and 8 of the 23 teachers (35 percent) with exceptions taught at charter schools.

### **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 the 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.

# SCHEDULE B

## EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENTS

<u>District Schools Other Than Charter Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program<sup>1</sup></u>	<u>Adjustment<sup>2</sup></u>	<u>Factor</u>	<u>FTE<sup>3</sup></u>
101	Basic K-3	6.7733	1.125	7.6200
102	Basic 4-8	21.4895	1.000	21.4895
103	Basic 9-12	26.2174	1.011	26.5058
111	Grades K-3 with ESE Services	(1.4487)	1.125	(1.6298)
112	Grades 4-8 with ESE Services	.7514	1.000	.7514
113	Grades 9-12 with ESE Services	(1.7792)	1.011	(1.7988)
130	ESOL	(34.2655)	1.145	(39.2340)
254	ESE Support Level 4	(13.3856)	3.558	(47.6260)
255	ESE Support Level 5	(5.0733)	5.089	(25.8180)
300	Career Education 9-12	(3.0461)	1.011	(3.0796)
	Subtotal	(3.7668)		(62.8195)
<u>Charter Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program<sup>1</sup></u>	<u>Adjustment<sup>2</sup></u>	<u>Factor</u>	<u>FTE<sup>3</sup></u>
101	Basic K-3	3.6376	1.125	4.0923
102	Basic 4-8	6.0180	1.000	6.0180
103	Basic 9-12	(45.9009)	1.011	(46.4058)
111	Grades K-3 with ESE Services	(1.0000)	1.125	(1.1250)
113	Grades 9-12 with ESE Services	(15.2472)	1.011	(15.4149)
130	ESOL	(10.1556)	1.145	(11.6282)
	Subtotal	(62.6481)		(64.4636)
<u>Total of Schools</u>		<u>Proposed Net</u>	<u>Cost</u>	<u>Weighted</u>
<u>No.</u>	<u>Program<sup>1</sup></u>	<u>Adjustment<sup>2</sup></u>	<u>Factor</u>	<u>FTE<sup>3</sup></u>
101	Basic K-3	10.4109	1.125	11.7123
102	Basic 4-8	27.5075	1.000	27.5075
103	Basic 9-12	(19.6835)	1.011	(19.9000)
111	Grades K-3 with ESE Services	(2.4487)	1.125	(2.7548)
112	Grades 4-8 with ESE Services	.7514	1.000	.7514
113	Grades 9-12 with ESE Services	(17.0264)	1.011	(17.2137)
130	ESOL	(44.4211)	1.145	(50.8622)
254	ESE Support Level 4	(13.3856)	3.558	(47.6260)
255	ESE Support Level 5	(5.0733)	5.089	(25.8180)
300	Career Education 9-12	(3.0461)	1.011	(3.0796)
	Total	(66.4149)		(127.2831)

<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 the FTE are presented for illustrative purposes only. The weighted adjustments to the 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.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0261</u>	<u>#0471*</u>	<u>#0661</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	4.5983	4.5983
103 Basic 9-12	.....	(45.9009)	.....	(45.9009)
111 Grades K-3 with ESE Services	(.4736)	.....	.....	(.4736)
112 Grades 4-8 with ESE Services	.....	.....	(.5000)	(.5000)
113 Grades 9-12 with ESE Services	.....	(14.2472)	.....	(14.2472)
130 ESOL	.....	(1.0000)	(1.4910)	(2.4910)
254 ESE Support Level 4	.4736	.....	(2.6073)	(2.1337)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(61.1481)</u>	<u>.0000</u>	<u>(61.1481)</u>

\*Charter School

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0691</u></b>	<b><u>#0781</u></b>	<b><u>#0821</u></b>	<b><u>#0831</u></b>	
101	.0000	.....	1.5000	.4250	1.2501	3.1751
102	4.5983	5.3750	.5001	.5000	2.1001	13.0735
103	(45.9009)	.....	.....	.....	.....	(45.9009)
111	(.4736)	.....	(.5000)	.....	.....	(.9736)
112	(.5000)	1.5000	(.5001)	.....	.....	.4999
113	(14.2472)	.....	.....	.....	.....	(14.2472)
130	(2.4910)	(3.3750)	.....	(.4250)	(3.3502)	(9.6412)
254	(2.1337)	(3.0000)	(1.0000)	.....	.0200	(6.1137)
255	.0000	(.5000)	.....	(.5000)	(.1000)	(1.1000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(61.1481)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0800)</u>	<u>(61.2281)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> <sup>1</sup>				<u>Balance Forward</u>
		<u>#0861</u>	<u>#0901</u>	<u>#1191*</u>	<u>#1201*</u>	
101	3.1751	.....	.....	.....	.....	3.1751
102	13.0735	.....	.....	.....	.7268	13.8003
103	(45.9009)	3.1843	13.9331	.0000	.....	(28.7835)
111	(.9736)	.....	.....	.....	.....	(.9736)
112	.4999	.....	.....	.....	.....	.4999
113	(14.2472)	1.0032	(.0444)	(1.0000)	.....	(14.2884)
130	(9.6412)	(2.1875)	(13.9331)	.....	(.7268)	(26.4886)
254	(6.1137)	(2.6000)	(.0056)	.....	.....	(8.7193)
255	(1.1000)	.6000	.....	.....	.....	(.5000)
300	<u>.0000</u>	<u>(3.0461)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.0461)</u>
Total	<u>(61.2281)</u>	<u>(3.0461)</u>	<u>(.0500)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(65.3242)</u>

\*Charter School

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1231*</u></b>	<b><u>#1291*</u></b>	<b><u>#1321*</u></b>	<b><u>#1491</u></b>	
101	3.1751	2.1393	.8500	.6483	.....	6.8127
102	13.8003	2.7412	2.5500	.....	.....	19.0915
103	(28.7835)	.....	.....	.....	.....	(28.7835)
111	(.9736)	(1.0000)	.....	.....	(.4916)	(2.4652)
112	.4999	.....	.....	.....	.4999	.9998
113	(14.2884)	.....	.....	.....	.....	(14.2884)
130	(26.4886)	(4.3805)	(3.4000)	(.6483)	.....	(34.9174)
254	(8.7193)	.....	.....	.....	.4916	(8.2277)
255	(.5000)	.....	.....	.....	(.4999)	(.9999)
300	<u>(3.0461)</u>	.....	.....	.....	.....	<u>(3.0461)</u>
Total	<u>(65.3242)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(65.8242)</u>

\* Charter School

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#1601</u></b>	<b><u>#1811</u></b>	<b><u>#2091</u></b>	<b><u>#2131</u></b>	
101	6.8127	.9251	(.0600)	2.7331	.....	10.4109
102	19.0915	.....	.....	4.4830	.9375	24.5120
103	(28.7835)	.....	(.2668)	.....	.....	(29.0503)
111	(2.4652)	(.4835)	.....	.5000	.....	(2.4487)
112	.9998	.....	.....	.....	(.2484)	.7514
113	(14.2884)	.....	.2200	.....	.....	(14.0684)
130	(34.9174)	(.9251)	.....	(.4334)	(.9375)	(37.2134)
254	(8.2277)	(1.0000)	.....	(6.2995)	2.0031	(13.5241)
255	(.9999)	1.4835	(.2355)	(.9832)	(2.0031)	(2.7382)
300	<u>(3.0461)</u>	.....	.....	.....	.....	<u>(3.0461)</u>
Total	<u>(65.8242)</u>	<u>.0000</u>	<u>(.3423)</u>	<u>.0000</u>	<u>(.2484)</u>	<u>(66.4149)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#2371</u></b>	<b><u>#2411</u></b>	<b><u>#2451</u></b>	<b><u>#2521</u></b>	
101	10.4109	.....	.....	.....	.....	10.4109
102	24.5120	.....	.....	1.5003	.....	26.0123
103	(29.0503)	3.1375	2.0002	.....	1.6542	(22.2584)
111	(2.4487)	.....	.....	.....	.....	(2.4487)
112	.7514	.....	.....	.....	.....	.7514
113	(14.0684)	(1.0000)	(.4006)	.....	(.0572)	(15.5262)
130	(37.2134)	(2.1375)	(1.0000)	(1.5003)	.....	(41.8512)
254	(13.5241)	.....	.....	.....	(.3567)	(13.8808)
255	(2.7382)	.....	(.5996)	.....	(1.2403)	(4.5781)
300	<u>(3.0461)</u>	.....	.....	.....	.....	<u>(3.0461)</u>
Total	<u>(66.4149)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(66.4149)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Total</u>
		<u>#2651</u>	<u>#2791</u>	
101 Basic K-3	10.4109	.....	.....	10.4109
102 Basic 4-8	26.0123	.....	1.4952	27.5075
103 Basic 9-12	(22.2584)	2.5749	.....	(19.6835)
111 Grades K-3 with ESE Services	(2.4487)	.....	.....	(2.4487)
112 Grades 4-8 with ESE Services	.7514	.....	.....	.7514
113 Grades 9-12 with ESE Services	(15.5262)	(1.5002)	.....	(17.0264)
130 ESOL	(41.8512)	(1.0747)	(1.4952)	(44.4211)
254 ESE Support Level 4	(13.8808)	.....	.4952	(13.3856)
255 ESE Support Level 5	(4.5781)	.....	(.4952)	(5.0733)
300 Career Education 9-12	<u>(3.0461)</u>	.....	.....	<u>(3.0461)</u>
Total	<u>(66.4149)</u>	<u>.0000</u>	<u>.0000</u>	<u>(66.4149)</u>

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

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

### Overview

Management is responsible for determining and reporting of 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 2013-14* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on pages 38 and 39.

### Findings

### **Proposed Net Adjustments (Unweighted FTE)**

*Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### **ESE Pre-Kindergarten Disabilities Center (#0261)**

1. [Ref. 26101] A portion of one ESE student's schedule was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.4736)	
254 ESE Support Level 4	<u>.4736</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Lone Star High School (#0471) Charter School**

2. [Ref. 47101] Our examination of student schedules as they correlate to the School's calendar and bell schedule disclosed that the FTE was incorrectly reported for 418 students (12 students were in our Basic test, 5 students were in our Basic with ESE Services test, and 3 students were in our ESOL test), and some of the days included in the calculation of the reported FTE were not eligible to be funded within the FEFP.

School management represented to us that the School operated two sessions daily for 205 instructional days at 4 hours per session for 5 days per week (i.e., 20 hours of instruction per week per session or 820 hours of annual instruction). The 205 instructional days included in the School's calendar were as follows: 180 days occurring from August 19, 2013, through June 6, 2014; 16 days occurring from June 9, 2014, through June 30, 2014; and 9 days occurring from July 1, 2014, through July 14, 2014.

Section 1011.62(1)(f)3., FS, provides that, effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the SAI Fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating. Accordingly, the School's instruction that was provided after the 180-day school year (i.e., the above-noted 16 days that occurred in June 2014) should not be funded through the FEFP. Additionally, the above-noted 9 days that occurred from July 1, 2014, through July 14, 2014, were not within the State's 2013-14 fiscal year; therefore, these days of instruction were not eligible for FEFP funding in the 2013-14 school year.

Therefore, we concluded that the number of days beyond the 180-day school year was not eligible for funding through the FEFP and that School management should have sought funding from the SAI Fund rather than through the FEFP and these students should have been reported for 1,200 CMW of instruction (i.e., 20 hours per week).

Additionally, we also noted that one of the above-noted ELL students was beyond the maximum 6-year period allowed for State funding of ESOL.

We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lone Star High School (#0471) Charter School** (Continued)

103 Basic 9-12	(46.2009)	
113 Grades 9-12 with ESE Services	(14.2472)	
130 ESOL	<u>(.7000)</u>	(61.1481)

**Follow-Up to Management’s Response to Finding 2 (Ref. 47101)**

Management’s response to this Finding was provided by a representative of Accelerated Learning Solutions (ALS), a company that manages the Lone Star Charter High School. The written response asserted that the School operates with the same academic calendar as other ALS-managed schools that have been the subject of several FTE audits, with similar findings by the Auditor General. The response further stated that the Commissioner of Education had issued a final ruling in an FTE audit appeal by ALS involving two Lee County Charter High Schools managed by ALS. However, while similar in nature, the facts of the issue in this Finding are not exactly the same as those for the Lee County Charter High Schools. The point of our Finding was that the School calendar showed the total number of days of school as the 180 days during the traditional 2013-14 school year, 16 days in June 2014, and 9 days in July 2014. We concluded that the days included in the School calendar that were beyond the traditional 180-day school year were contrary to Section 1011.62(1)(f)3., FS. Such instruction on those days was not allowable as part of the calculation of the 900-hour equivalent for FEFP funding for the 2013-14 fiscal year. In addition, our Finding pointed out that funding for instruction beyond the regular 180-day school year for all K-12 students should have been provided through the SAI Fund instead of through the FEFP. Accordingly, our Finding stands as presented. The District still has a possible remedy through the informal hearing process and, as such, the resolution would rest with the DOE.

3. [Ref. 47170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL and was not approved by the Charter Governing Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	<u>.0000</u>
		<u>(61.1481)</u>

**Findings**

**Alfred I. DuPont Middle School (#0661)**

4. [Ref. 66101/02] ELL Committees were not convened within 30 school days prior to three ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We noted that an ELL Committee convened on behalf of one of the students on October 22, 2013, which was after the October 2013 reporting survey period. We propose the following adjustments:

<u>Ref. 66101</u>		
102 Basic 4-8	.2502	
130 ESOL	<u>(.2502)</u>	.0000

<u>Ref. 66102</u>		
102 Basic 4-8	1.2408	
130 ESOL	<u>(1.2408)</u>	.0000

5. [Ref. 66103] The files for two ESE students (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) did not contain signed IEPs covering the 2013-14 school year. We propose the following adjustment:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

6. [Ref. 66104] The file for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5456	
254 ESE Support Level 4	<u>(.5456)</u>	.0000

7. [Ref. 66170] One teacher who held certification in ESE was appropriately approved by the School Board to teach Science out of field; however, the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.0617	
254 ESE Support Level 4	<u>(1.0617)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Lake Shore Middle School (#0691)**

8. [Ref. 69101] The English language proficiency of three ELL students was not assessed within 30 school days prior to the students' fourth- or fifth-year ESOL anniversary dates. We also noted that: (a) ELL Committees were not convened to consider two of the students' extended ESOL placements for a fourth or fifth year, and (b) an ELL Committee was not convened to consider one student's fourth-year extended ESOL placement but was convened to consider this student's ESOL placement for a fifth year; however, the ELL Committee's Annual Evaluation for the student's fifth-year placement was not dated and did not indicate the criteria that were considered in recommending the student's extended ESOL placement. We propose the following adjustment:

102 Basic 4-8	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000

9. [Ref. 69102] Two ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	1.3750	
130 ESOL	<u>(1.3750)</u>	.0000

10. [Ref. 69104] The files for three ESE students (two students were in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) did not contain signed IEPs covering the October 2013 (one student) or February 2014 (two students) reporting survey periods. We also noted that one of the students was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

11. [Ref. 69105] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.5000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
		<u>.0000</u>

**Findings**

**Biltmore Elementary School (#0781)**

12. [Ref. 78101] The files for two ESE students (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) did not contain signed IEPs covering the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	(.5001)	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

13. [Ref. 78102] The file for one ESE student did not contain an IEP covering the February 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	.0000
		<u>.0000</u>

**Love Grove Elementary School (#0821)**

14. [Ref. 82101] An ELL Committee was not convened by October 1, 2013, to consider one student's extended ESOL placement for a fourth year. We noted that an ELL Committee convened on October 30, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000

15. [Ref. 82102] The file for one ESE student did not contain a signed IEP. We propose the following adjustment:

102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
		<u>.0000</u>

**San Jose Elementary School (#0831)**

16. [Ref. 83101] The *Matrix of Services* form for one ESE student included 13 Special Consideration points for the student to receive instructions at home or a hospital on an individual (one-to-one) basis. The student received Language Therapy at the School rather than instruction on a one-to-one basis and was not eligible for those points;

**Findings**

**San Jose Elementary School (#0831)** (Continued)

however, the student was eligible to receive 3 Special Consideration points for being a PK student who would earn less than .5000 FTE during a FTE reporting survey period. We recalculated the *Matrix of Services* form and determined that the student should have been reported in Program No. 254 (ESE Support Level 4). Additionally, we noted that the student was reported for Speech and Occupational Therapy services that the student did not receive. We propose the following adjustment:

254 ESE Support Level 4	.0200	
255 ESE Support Level 5	<u>(.1000)</u>	(.0800)

17. [Ref. 83102] We noted the following exceptions involving five ELL students: (a) ELL Committees were not convened by October 1, 2013, to consider four students' extended ESOL placements for a fourth or sixth year, and (b) an ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We noted that ELL Committees were convened on November 1, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.2501	
102 Basic 4-8	.8334	
130 ESOL	<u>(2.0835)</u>	.0000

18. [Ref. 83103] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:

102 Basic 4-8	.8417	
130 ESOL	<u>(.8417)</u>	.0000

19. [Ref. 83104] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	<u>(.4250)</u>	<u>.0000</u>
		(.0800)

**Terry Parker High School (#0861)**

20. [Ref. 86101] The file for one ESE student did not contain a signed IEP covering the February 2014 reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Terry Parker High School (#0861)** (Continued)

103 Basic 9-12	.4968	
113 Grades 9-12 with ESE Services	<u>(.4968)</u>	.0000

21. [Ref. 86102] We noted the following exceptions involving three ELL students: (a) ELL Committees were not convened by October 1, 2013, to consider two of the students' extended ESOL placements for a fourth year, and (b) one student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.4375	
130 ESOL	<u>(1.4375)</u>	.0000

22. [Ref. 86103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(2.1000)	
255 ESE Support Level 5	<u>.6000</u>	.0000

23. [Ref. 86104] The file for one ESE student did not contain an IEP or *Matrix of Services* form that covered the February 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

24. [Ref. 86105] The timecards for 12 Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(1.7961)</u>	(1.7961)
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25. [Ref. 86106] The timecards for ten Career Education 9-12 (OJT) students either indicated no work hours or did not list the students' work hours on a daily basis. Consequently, there was no documentation of hours worked by the students during the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(1.2500)</u>	(1.2500)
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**Findings**

**Terry Parker High School (#0861)** (Continued)

26. [Ref. 86107] An ELL Committee was not convened within 30 school days prior to one ELL student's fifth-year ESOL anniversary date. We noted that an ELL Committee had convened on November 8, 2013; however, this was after the October 2013 reporting survey period. We also noted that the student was exited from the ESOL Program on November 8, 2013. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

27. [Ref. 86108] An ELL Committee was not convened within 30 school days prior to one ELL student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:

103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

(3.0461)

**Englewood High School (#0901)**

28. [Ref. 90101] A portion of one ESE student's schedule was incorrectly reported in Program No. 254 (ESE Support Level 4) rather than Program No. 113 (Grades 9-12 with ESE Services), contrary to the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0056	
254 ESE Support Level 4	<u>(.0056)</u>	.0000

29. [Ref. 90102] Six ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	3.1956	
130 ESOL	<u>(3.1956)</u>	.0000

30. [Ref. 90103] ELL Committees were not convened within 30 school days prior to three ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth, fifth, or sixth year. We also noted that the English language proficiency of two of these students was not assessed within 30 school days prior to the students' anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.1250	
130 ESOL	<u>(1.1250)</u>	.0000

**Findings**

**Englewood High School (#0901)** (Continued)

31. [Ref. 90104] One student was incorrectly reported in the ESOL Program as the student had been dismissed from the ESOL Program in November 2012, which was prior to the start of the 2013-14 school year. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	.0000

32. [Ref. 90105] An ELL Committee was not convened within 30 school days prior to one ELL student’s ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We also noted that the student was beyond the 6-year period allowed for State funding of ESOL as of the February 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

33. [Ref. 90106] Our examination of the School’s automated student attendance management system disclosed that procedures were not in place to ensure the complete and accurate reporting of attendance. School staff used the OnCourse System, a customized Web-based system, for student attendance record keeping. *Attendance Not Taken Reports* from the OnCourse System were to be utilized by School staff to determine whether the teachers had taken a period-by-period attendance. However, based on our review of the *Attendance Not Taken Reports*, we noted that several teachers had not taken the period-by-period attendance on a daily basis, contrary to State Board of Education Rule 6A-1.044(3), FAC, and the Department of Education’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* for the October 2013 and February 2014 reporting survey periods. Because student attendance records default to “present” when attendance is not taken, the teachers’ failure to submit their attendance could erroneously result in students who were not in attendance being reported for FEFP funding. We were able to validate the attendance activity for at least one period based on those teachers who submitted their period-by-period attendance for the students selected in our test except for one ESE student, reported in a Career Placement course, whose teacher was identified as having not entered the attendance for the entire February 2014 reporting survey period. However, timecards were located that supported the student having worked 22.5 hours (or .4500 FTE) while in this Career Placement course. Accordingly, we propose the following adjustment for the remaining time that was not supported for this student:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Englewood High School (#0901) (Continued)**

113 Grades 9-12 with ESE Services	(.0500)	(.0500)
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34. [Ref. 90172/73] The letters notifying parents of two teachers’ out-of-field status incorrectly indicated that the teachers’ current certification was Math rather than stating that the teachers were teaching out of field in Math. We propose the following adjustments:

<u>Ref. 90172</u>		
103 Basic 9-12	3.3750	
130 ESOL	<u>(3.3750)</u>	.0000
 <u>Ref. 90173</u>		
103 Basic 9-12	5.1875	
130 ESOL	<u>(5.1875)</u>	<u>.0000</u>
		<u>(.0500)</u>

**Pathways Academy High School (#1191) Charter School**

35. [Ref. 119101] The School was operated by Florida State College (College) of Jacksonville during the 2013-14 school year. We understand that the College closed the School on June 30, 2014, and sent all records to the District. Our examination of the School’s automated student attendance management system disclosed that procedures were not in place to ensure the complete and accurate reporting of attendance. School staff utilized the OnCourse System, a customized Web-based system, for student attendance record keeping. *Attendance Not Taken Reports* from the OnCourse System were to be utilized by School staff to determine whether the teachers had taken a period-by-period attendance. However, our review of the *Attendance Not Taken Reports* disclosed that several teachers had not taken the period-by-period attendance on a daily basis, contrary to State Board of Education Rule 6A-1.044(3), FAC, and the Department of Education’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* for the October 2013 and February 2014 reporting survey periods. Because student attendance records default to “present” when attendance is not taken, the teachers’ failure to submit attendance could erroneously result in students who were not in attendance being reported for FEFP funding. Since we were otherwise able to verify the attendance of the students in our test for at least one period based on those teachers who submitted their

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Pathways Academy High School (#1191) Charter School** (Continued)

period-by-period attendance, we present this disclosure Finding with no proposed adjustment.

.0000

36. [Ref. 119102] One Basic student was not enrolled in school during the October 2013 reporting survey period and should not have been reported for FEEP funding. We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)
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37. [Ref. 119103] One Basic student withdrew from school on January 28, 2014, which was before the February 2014 reporting survey period, and should not have been reported for FEEP funding. We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)
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38. [Ref. 119104] The file for one ESE student did not contain an IEP covering the October 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
		<u>(1.0000)</u>

**River City Science Academy (#1201) Charter School**

39. [Ref. 120101] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fourth year. We propose the following adjustment:

102 Basic 4-8	.7268	
130 ESOL	(.7268)	.0000
		<u>.0000</u>

**Duval Charter School at Arlington (#1231)**

40. [Ref. 123101] One Basic student withdrew from school on August 20, 2013, which was prior to the October 2013 reporting survey period, and should not have been reported for FEEP funding. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
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**Findings**

**Duval Charter School at Arlington (#1231)** (Continued)

41. [Ref. 123102] ELL Committees were not convened to consider four ELL students' extended ESOL placements for a fourth, fifth, and sixth year. We also noted that the English language proficiency of two of the students was not assessed within 30 school days prior to the students' ESOL anniversary dates. We propose the following adjustment:

101 Basic K-3	.8714	
102 Basic 4-8	2.6124	
130 ESOL	<u>(3.4838)</u>	.0000

42. [Ref. 123103] The file for one ESE student did not contain a signed IEP. We propose the following adjustment:

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

43. [Ref. 123170] One teacher was not properly certified and was not approved by the Charter Governing Board to teach out of field. The teacher held certification in Business Education but taught courses that required certification in Elementary Education and ESOL. We propose the following adjustment:

101 Basic K-3	.3393	
130 ESOL	<u>(.3393)</u>	.0000

44. [Ref. 123171] One teacher was not properly certified and was not approved by the Charter Governing Board to teach out of field until November 8, 2013, which was after the October 2013 reporting survey period. We also noted that the Charter Governing Board minutes did not specify that the teacher's out-of-field subject area was Math. We propose the following adjustment:

102 Basic 4-8	.1288	
130 ESOL	<u>(.1288)</u>	.0000

45. [Ref. 123172/73] Two teachers were not properly certified and were not approved by the Charter Governing Board to teach ESOL out of field until November 8, 2013, which was after the October 2013 reporting survey period. We propose the following adjustments:

<u>Ref. 123172</u>		
101 Basic K-3	.2143	
130 ESOL	<u>(.2143)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Duval Charter School at Arlington (#1231)** (Continued)

<u>Ref. 123173</u>		
101 Basic K-3	.2143	
130 ESOL	<u>(.2143)</u>	<u>.0000</u>
		<u>(.5000)</u>

**River City Science Elementary Academy (#1291) Charter School**

46. [Ref. 129101] ELL Committees were not convened to consider three ELL students' extended ESOL placements for a fourth or fifth year. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	2.5500	
130 ESOL	<u>(2.5500)</u>	.0000

47. [Ref. 129102] The file for one ELL student did not contain the following: (a) an *ELL Student Plan*, (b) parent notification of the student's ESOL placement, or (c) documentation of the student's initial placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	.8500	
130 ESOL	<u>(.8500)</u>	<u>.0000</u>
		<u>.0000</u>

**Duval Charter at Baymeadows (#1321)**

48. [Ref. 132170/71/72] Three teachers were not properly certified to teach ELL students and were not approved by the Charter Governing Board to teach such students out of field in ESOL. We also noted the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 132170</u>		
101 Basic K-3	.2400	
130 ESOL	<u>(.2400)</u>	.0000
 <u>Ref. 132171</u>		
101 Basic K-3	.2000	
130 ESOL	<u>(.2000)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Duval Charter at Baymeadows (#1321)** (Continued)

<u>Ref. 132172</u>		
101 Basic K-3	.2083	
130 ESOL	<u>(.2083)</u>	.0000
		<u>.0000</u>

**Smart Pope Livingston Elementary School (#1491)**

49. [Ref. 149101] Two ESE students in our ESE Support Levels 4 and 5 test were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.4916)	
112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	.4916	
255 ESE Support Level 5	<u>(.4999)</u>	.0000
		<u>.0000</u>

**Waterleaf Elementary School (#1601)**

50. [Ref. 160101] One ELL student was reported in the ESOL Program in the February 2014 reporting survey based on the student's November 14, 2013, *Home Language Survey*. An assessment of each student's aural and oral proficiency should be completed no later than 20 school days after the student's initial enrollment; however, the student's English language proficiency was not assessed until February 19, 2014, which was more than 20 school days from the student's initial enrollment and also after the February 2014 reporting survey period. We also noted that the file did not contain an *ELL Student Plan* or a letter notifying the student's parents that their child was placed in the ESOL Program. We propose the following adjustment:

101 Basic K-3	.4250	
130 ESOL	<u>(.4250)</u>	.0000

51. [Ref. 160103] We noted the following exceptions involving two ESE students in our ESE Support Levels 4 and 5 test: (a) one student was not reported in accordance with the student's *Matrix of Services* form, and (b) a portion of one student's schedule was incorrectly reported in Program No. 111 (Grades K-3 with ESE Services) rather than Program No. 255 (ESE Support Level 5), contrary to the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Waterleaf Elementary School (#1601)** (Continued)

111 Grades K-3 with ESE Services	(.4835)	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.4835</u>	.0000

52. [Ref. 160171] One teacher was approved to teach ELL students out of field; however, the parents of the students were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.5001	
130 ESOL	<u>(.5001)</u>	<u>.0000</u>
		<u>.0000</u>

**Hospital and Homebound Program (#1811)**

53. [Ref. 181101] A portion of one ESE student’s schedule (in our Basic test) was incorrectly reported in Program No. 103 (Basic 9-12) rather than Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.2668)	
113 Grades 9-12 with ESE Services	<u>.2668</u>	.0000

54. [Ref. 181102] One ESE student (in our Basic test) enrolled in the Hospital and Homebound Program was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

101 Basic K-3	(.0600)	
255 ESE Support Level 5	<u>.0600</u>	.0000

55. [Ref. 181103] One Basic student was incorrectly reported for instructional time in the Hospital and Homebound Program but only attended school during the February 2014 reporting survey period. Since the student received at least 1,500 CMW of school instruction, we present this disclosure Finding with no proposed adjustment.

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**Findings**

**Hospital and Homebound Program (#1811)** (Continued)

56. [Ref. 181104] The instructional minutes for three ESE students in the Hospital and Homebound Program were incorrectly reported. The students were reported for 30, 220, and 960 instructional minutes, respectively, but the homebound instructors' contact logs indicated that the students only received 60, 180, and 240 minutes of such instruction, respectively, as authorized by the students' IEPs. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2434)</u>	(.2434)
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57. [Ref. 181105] Seven ESE students in the Hospital and Homebound Program were reported for therapy services but there was no documentation to support that the students had received these services during the October 2013 and February 2014 reporting survey periods. Additionally, the number of homebound instructional minutes for one of the students was overreported by 20 minutes in the February 2014 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0521)</u>	(.0521)
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58. [Ref. 181106] One ESE student's instructional schedule was incorrectly reported. The student attended the Florida State College of Jacksonville and received instruction for four courses. Dual enrollment membership should be calculated in an amount equal to the hours of instruction that would be necessary to earn the FTE student membership for an equivalent course if it were taught in the District. The student was reported for 970 minutes of instruction for attending the four courses in the October 2013 and February 2014 reporting survey periods but there was no documentation to support these minutes. We noted that other District high school students were funded for 225 minutes of weekly instruction per course for similar dual enrollment courses; therefore, this student should have been reported for 900 total minutes of instruction (four courses at 225 minutes per week) rather than 970 minutes in each of the reporting survey periods. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0468)</u>	(.0468)
		<u>(.3423)</u>

**Findings**

**Holiday Hill Elementary School (#2091)**

59. [Ref. 209101/03] We noted the following exceptions involving the IEPs for four ESE students: (a) the IEPs for two students were not signed (Ref. 209101/03), and (b) the IEPs for two students did not evidence that the General Education teachers participated in the development of the students' IEPs (Ref. 209101). We propose the following adjustments:

<u>Ref. 209101</u>		
101 Basic K-3	.5000	
102 Basic 4-8	1.4999	
254 ESE Support Level 4	(1.5000)	
255 ESE Support Level 5	(.4999)	.0000
 <u>Ref. 209103</u>		
102 Basic 4-8	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

60. [Ref. 209102] One ESE student was not reported in accordance with the student's *Matrix of Services* form in the October 2013 reporting survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

61. [Ref. 209170/71/72/74] The parents of students taught by four teachers who were teaching out of field in Elementary Education (Ref. 209170) or ESOL (Ref. 209171/72/74) were not notified of the teachers' out-of-field status (Ref. 209170) or were not notified until after the October 2013 reporting survey period (Ref. 209171/72/74). We propose the following adjustments:

<u>Ref. 209170</u>		
101 Basic K-3	.1250	
102 Basic 4-8	1.9831	
254 ESE Support Level 4	(1.6248)	
255 ESE Support Level 5	(.4833)	.0000
 <u>Ref. 209171</u>		
101 Basic K-3	.1667	
130 ESOL	(.1667)	.0000
 <u>Ref. 209172</u>		
101 Basic K-3	.1667	
130 ESOL	(.1667)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Holiday Hill Elementary School (#2091)** (Continued)

<u>Ref. 209174</u>		
101 Basic K-3	.1000	
130 ESOL	<u>(.1000)</u>	.0000

62. [Ref. 209173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Physical Education but taught courses that required certification in Elementary Education and ESE. 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:

101 Basic K-3	1.6747	
254 ESE Support Level 4	<u>(1.6747)</u>	.0000
		<u>.0000</u>

**Arlington Middle School (#2131)**

63. [Ref. 213101] The attendance records for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following audit adjustment:

112 Grades 4-8 with ESE Services	<u>(.2484)</u>	(.2484)
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64. [Ref. 213102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.6250	
130 ESOL	<u>(.6250)</u>	.0000

65. [Ref. 213103] The ELL Committee for one ELL student did not adequately document the ESOL placement criteria specified in State Board of Education Rule 6A-6.09022(3), FAC, when recommending the student's continued ESOL placement for a fifth year. We propose the following adjustment:

102 Basic 4-8	.3125	
130 ESOL	<u>(.3125)</u>	.0000

66. [Ref. 213104] Six ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	2.0031	
255 ESE Support Level 5	<u>(2.0031)</u>	.0000
		<u>(.2484)</u>

**Findings**

**Sandalwood High School (#2371)**

67. [Ref. 237101] The file for one ESE student in the Gifted ESE Program did not contain a signed EP covering the 2013-14 school year. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

68. [Ref. 237102] Four ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	1.6375	
130 ESOL	<u>(1.6375)</u>	.0000

69. [Ref. 237103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fifth year ESOL anniversary date. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Nathan B. Forrest High School (#2411)**

70. [Ref. 241101] The files for two ESE students did not contain signed IEPs covering the October 2013 or February 2014 reporting survey periods. We propose the following adjustment:

103 Basic 9-12	1.0002	
113 Grades 9-12 with ESE Services	<u>(1.0002)</u>	.0000

71. [Ref. 241102/05] ELL Committees were not convened within 30 school days prior to two ELL students' anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We also noted that these students' English language proficiencies were not assessed within 30 school days prior to the students' anniversary dates. We propose the following adjustments:

<u>Ref. 241102</u>		
103 Basic 9-12	.2500	
130 ESOL	<u>(.2500)</u>	.0000

<u>Ref. 241105</u>		
103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Nathan B. Forrest High School (#2411)** (Continued)

72. [Ref. 241104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5996	
255 ESE Support Level 5	<u>(.5996)</u>	.0000

73. [Ref. 241170/71] We were not able to determine if two teachers were appropriately certified because the District could not provide us with the identity of the two teachers. The courses taught required the teachers to have certification in Reading, English, and ESOL. We propose the following adjustments:

<u>Ref. 241170</u>		
103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

<u>Ref. 241171</u>		
103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	<u>.0000</u>

.0000

**Crown Point Elementary School (#2451)**

74. [Ref. 245170] One teacher who was teaching out of field in ESOL taught ELL students and the parents of the students were not notified of the teacher's out-of-field status until after the October 2013 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.5003	
130 ESOL	<u>(1.5003)</u>	<u>.0000</u>

.0000

**Alden Road Exceptional Student Center (#2521)**

75. [Ref. 252101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

254 ESE Support Level 4	.5004	
255 ESE Support Level 5	<u>(.5004)</u>	.0000

**Findings**

**Alden Road Exceptional Student Center (#2521)** (Continued)

76. [Ref. 252102] A portion of four ESE students' course schedules was not reported correctly, contrary to the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0572)	
254 ESE Support Level 4	.1430	
255 ESE Support Level 5	<u>(.0858)</u>	.0000

77. [Ref. 252170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Mentally Handicapped but taught a course that required certification in Visual and Performing Arts. 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:

103 Basic 9-12	1.6542	
254 ESE Support Level 4	(.5001)	
255 ESE Support Level 5	<u>(1.1541)</u>	.0000
		<u>.0000</u>

**First Coast High School (#2651)**

78. [Ref. 265101] The files for three ESE students did not contain signed IEPs. We propose the following adjustment:

103 Basic 9-12	1.5002	
113 Grades 9-12 with ESE Services	<u>(1.5002)</u>	.0000

79. [Ref. 265102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

80. [Ref. 265103] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.3288	
130 ESOL	<u>(.3288)</u>	.0000

81. [Ref. 265170] The letter notifying parents of one teacher's out-of-field status indicated that the teacher was out of field for "Subject Area" and did not refer to the teacher's specific out-of-field area (Physics). We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**First Coast High School (#2651)** (Continued)

103 Basic 9-12	.1250	
130 ESOL	<u>(.1250)</u>	.0000

82. [Ref. 265171] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4959	
130 ESOL	<u>(.4959)</u>	.0000
		<u>.0000</u>

**Kernan Middle School (#2791)**

83. [Ref. 279101] An ELL Committee was not convened within 30 school days prior to one student's anniversary date to consider the student's extended ESOL placement for a fifth year. We also noted that the student's English language proficiency was not assessed within 30 school days prior to the student's anniversary date. We propose the following adjustment:

102 Basic 4-8	.7500	
130 ESOL	<u>(.7500)</u>	.0000

84. [Ref. 279102] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.3726	
130 ESOL	<u>(.3726)</u>	.0000

85. [Ref. 279103] An ELL Committee convened on behalf of one ELL student who was assessed as FES but did not adequately document the ESOL placement criteria specified in State Board of Education Rule 6A-6.09022(3), FAC, as a basis for recommending the student's extended ESOL placement. We propose the following adjustment:

102 Basic 4-8	.3726	
130 ESOL	<u>(.3726)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Kernan Middle School (#2791)** (Continued)

86. [Ref. 279104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.4952	
255 ESE Support Level 5	<u>(.4952)</u>	<u>.0000</u>

.0000

**Proposed Net Adjustment**

(66.4149)

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENTS

RECOMMENDATIONS
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We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding and the attendance records are maintained on file; (2) attendance record-keeping policies and procedures are followed and meet State requirements, particularly with regard to the accurate recording and monitoring of period-by-period attendance; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT); (4) students' instructional schedules are reported in accordance with school bell schedules and do not include instructional time beyond the 180-day school year unless the students are enrolled in Juvenile Justice Education Programs; (5) IEPs and EPs are signed, and all required participants who are involved in the development of students' IEPs or EPs and documentation of this participation is retained in the students' files; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored; (7) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and the amount of time authorized on the students' IEPs; (8) IEPs, EPs, *Matrix of Services* forms, and *ELL Student Plans* are timely prepared and retained in the students' files; (9) ELL students are not reported beyond the maximum 6-year period allowed for State funding of ESOL; (10) parents are timely notified of their children's ESOL placements; (11) assessment of each student's English language proficiency is completed no later than 20 school days after the student's initial enrollment; (12) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates or by October 1st if the students' ESOL anniversary dates fall within the first two weeks of school, and ELL Committees are timely convened subsequent to these assessments; (13) students' dual-enrolled courses are reported in amounts equal to the hours of instruction that would be necessary to earn the FTE student membership for equivalent courses if the courses were taught in the District; (14) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (15) teachers are either properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field and the out-of-field area is clearly documented in the Board minutes; (16) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; (17) documentation is retained that identifies teachers of instruction during the reporting survey periods; (18) ESOL teachers earn the appropriate in-service training points as required by rule and in accordance with the teachers' in-service training timelines; (19) documentation that supports ELL Committees' consideration of the criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC, to assess students' English proficiency is maintained on file; and (20) student records are retained and available for audit purposes.

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.

<b>REGULATORY CITATIONS</b>
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**Reporting**

- Section 1007.271(21), FS ..... Dual Enrollment Programs
- 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 2013-14*

**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 2013-14*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

**English for Speakers of Other Languages (ESOL)**

- Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
- Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)
- Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program
- Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
- Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)
- Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

**Career Education On-the-Job Attendance**

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

**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 2013-14*

**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 Individualized 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, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student 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

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

*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

**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

## NOTES TO SCHEDULES

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>
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A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

### **1. School District of Duval County**

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

For the fiscal year ended June 30, 2014, State funding through FEFP was provided to the District for 169 District schools other than charter schools, 30 charter schools, 2 District cost centers, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 127,630.46 unweighted FTE as recalibrated for those students that included 8,859.83 unweighted FTE as recalibrated for charter school students and received approximately \$422.9 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, including charter schools, 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.

### **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 4 through 12, 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. Recalibration of FTE to 1.0**

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for FTE reported by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

#### **5. 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.

#### **6. FTE Reporting Survey Periods**

FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

#### **7. 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.

## 8. 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

<p><b>NOTE B – TESTING FULL-TIME EQUIVALENT (FTE) STUDENTS</b></p>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing 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 selected for testing:

<u>School</u>	<u>Findings</u>
1. Fishweir Elementary School	NA
2. ESE Pre-Kindergarten Disabilities Center	1
3. Lone Star High School*	2 and 3
4. Alfred I. DuPont Middle School	4 through 7
5. Lake Shore Middle School	8 through 11
6. Biltmore Elementary School	12 and 13
7. Love Grove Elementary School	14 and 15
8. San Jose Elementary School	16 through 19
9. Terry Parker High School	20 through 27
10. Englewood High School	28 through 34
11. Pathways Academy High School*	35 through 38
12. River City Science Academy*	39
13. Duval Charter School at Arlington*	40 through 45
14. River City Science Elementary Academy*	46 and 47
15. Duval Charter at Baymeadows*	48
16. Smart Pope Livingston Elementary School	49
17. Waterleaf Elementary School	50 through 52
18. Hospital and Homebound Program	53 through 58
19. Holiday Hill Elementary School	59 through 62
20. Arlington Middle School	63 through 66
21. Mayport Elementary School	NA

<u>School</u>	<u>Findings</u>
22. Sandalwood High School	67 through 69
23. Nathan B. Forrest High School	70 through 73
24. Crown Point Elementary School	74
25. Alden Road Exceptional Student Center	75 through 77
26. First Coast High School	78 through 82
27. Kernan Middle School	83 through 86
28. Duval Virtual Academy Franchise	NA
29. Duval Virtual Instruction Academy	NA

\*Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722  
Fax: (850) 488-6975

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

## INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 31, 2014, that the Duval County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2014. 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 2013-14* 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.

In our opinion, management's assertion that the Duval County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

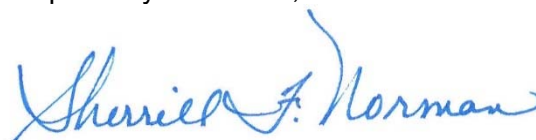
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations 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. Our examination disclosed certain 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. 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> The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>2</sup> is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

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

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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 24, 2015

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<sup>1</sup> 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.

<sup>2</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.

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS 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 2 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 tested students for the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (1,933) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (92,321) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	137
Hazardous Walking	3,496
IDEA – PK through Grade 12, Weighted	6,395
All Other FEFP Eligible Students	<u>82,293</u>
Total	<u>92,321</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 in our error rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)		
We tested 540 of the 92,321 students reported as being transported by the District.		37	(27)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 842 students.	-	<u>842</u>	<u>(801)</u>
Total	<u>(1)</u>	<u>879</u>	<u>(828)</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.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### 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 2013-14* issued by the Department of Education. The Duval County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 59.

### 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 period. Our detailed tests involved verification of the specific ridership categories reported for students tested from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one survey are accounted for by reporting survey period. For example, a student tested twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 62] Students transported on city buses (Vehicle Category G – General-Purpose Transportation) were incorrectly coded as being transported on a District-operated bus (Vehicle Category B - Buses). Consequently, the number of buses in operation was overstated by one bus in the October 2013 reporting survey period. We propose the following adjustment:

**October 2013 Survey**

Number of Buses in Operation                      (1)

2. [Ref. 51] Our general tests disclosed that 24 students were incorrectly reported for 16 or 17 days in term but should have been reported for 29 days in term, in accordance with the school's instructional calendar. We propose the following adjustment:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**July 2013 Survey**

29 Days in Term

All Other FEFP Eligible Students 24

17 Days in Term

All Other FEFP Eligible Students (11)

16 Days in Term

All Other FEFP Eligible Students (13) 0

3. [Ref. 52] Our general tests of reported ridership disclosed exceptions involving 62 students as follows:

- a. Eight students were not listed on the reported bus drivers' reports as having been transported during the applicable reporting survey period; consequently, the students should not have been reported for State transportation funding.
- b. The IEPs for 41 students reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for the IDEA-Weighted classification; however, all of these students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We also noted that 5 of these students were reported for an incorrect number of days in term.
- c. Eighteen students (includes 5 of the above-noted students) reported in the IDEA – PK through Grade 12, Weighted ridership category were reported for an incorrect number of days in term.

We propose the following adjustments:

**a. October 2013 Survey**

18 Days in Term

IDEA - PK through Grade 12, Weighted (2)

9 Days in Term

IDEA - PK through Grade 12, Weighted (5)

3 Days in Term

IDEA - PK through Grade 12, Weighted (1)

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<b>b. October 2013 Survey</b>	
<u>36 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(18)
All Other FEFP Eligible Students	16
 <u>18 Days in Term</u>	
IDEA – PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	3
 <u>3 Days in Term</u>	
IDEA – PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	1
 <b>February 2014 Survey</b>	
<u>36 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(16)
All Other FEFP Eligible Students	15
 <u>18 Days in Term</u>	
IDEA – PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	4
 <u>9 Days in Term</u>	
All Other FEFP Eligible Students	2
 <b>c. October 2013 Survey</b>	
<u>54 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	3
 <u>48 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
 <u>36 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
IDEA - PK through Grade 12, Weighted	1
 <u>32 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
 <u>18 Days in Term</u>	
IDEA – PK through Grade 12, Weighted	(1)
IDEA – PK through Grade 12, Weighted	1

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>9 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
<u>3 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
<b>February 2014 Survey</b>		
<u>18 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(6)	
<u>9 Days in Term</u>		
IDEA – PK through Grade 12, Weighted	6	
<u>4 Days in Term</u>		
IDEA – PK through Grade 12, Weighted	(1)	
IDEA – PK through Grade 12, Weighted	1	(8)

4. [Ref. 53] The reported ridership of 17 students in our test was not adequately supported. The students either were not listed on the bus drivers' reports or the bus drivers' reports indicated that the students were not transported during the applicable 11-day reporting survey periods. We propose the following adjustments:

**July 2013 Survey**

19 Days in Term

Hazardous Walking	(6)	
All Other FEFP Eligible Students	(5)	

**October 2013 Survey**

90 Days in Term

Hazardous Walking	(1)	
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**February 2014 Survey**

90 Days in Term

Teenage Parents and Infants	(1)	
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(3)	(17)

**Findings**

5. [Ref. 54] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for eight of the students did not indicate that the students met at least one of the five criteria required for the IDEA-Weighted classification and two of the students' files did not contain valid IEPs. Since all of the students lived more than 2 miles from school, the students were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2013 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	

**February 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>5</u>	0

6. [Ref. 55] Nine students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2013 Survey**

19 Days in Term

All Other FEFP Eligible Students	(6)	
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**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	
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**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(9)
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7. [Ref. 56] Our general tests disclosed that one student had withdrawn from school on October 7, 2013, which was prior to the October 2013 reporting survey week, and should not have been reported for State transportation funding. We propose the following adjustment:

**Findings**

**Students  
Transported  
Proposed Net  
Adjustments**

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (1)

8. [Ref. 57/58/59/61] In our general tests, we noted that 18 students who rode city buses were incorrectly reported for State transportation funding. The students' names were either not listed (Ref. 57 - 7 students and Ref. 58 - 1 student), were listed but were not marked as riding (Ref. 57 - 4 students, Ref. 59 - 1 student, and Ref. 61 - 2 students), or were shown as not receiving a bus pass (Ref. 61 - 3 students) on the District's *Transportation FTE Bus Riders/Verification List*, a report that tracks which students were transported on city buses during the reporting survey periods. We propose the following adjustments:

**Ref. 57**

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (7)

**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (4) (11)

**Ref. 58**

**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (1)

**Ref. 59**

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (1)

**Ref. 61**

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (4) (5)

**Findings**

9. [Ref. 63] Our general tests disclosed that three students were reported for transportation funding in Vehicle Category G – General-Purpose Transportation (city buses, trains, etc.) but did not attend a school that utilized public transportation and were not located on other bus drivers’ reports. We propose the following adjustments:

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (2)

**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (3)

10. [Ref. 64] One student in our test had withdrawn from school on November 21, 2013, and was not enrolled in school during the February 2014 reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

**February 2014 Survey**

90 Days in Term

Teenage Parents and Infants (1) (1)

11. [Ref. 65] Our general tests disclosed that 771 students were incorrectly reported for State transportation funding. The students were enrolled in a Gifted Program and were transported from one school center to another school center once a week for Gifted Program services. However, Gifted Program students are not classified as students with disabilities under IDEA and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2013 Survey**

18 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students (342)

**February 2014 Survey**

18 Days in Term

All Other FEFP Eligible Students (427) (771)

Findings

Follow-Up to Management's Response to Finding 11 (Ref. 65)

Management's response stated that the students noted in this Finding were submitted for basic funding and were not students with disabilities under the IDEA; therefore, the students met the transported eligibility requirements outlined in the *Student Transportation General Instructions 2013-14 (Instructions)*. Management's response noted that the *Instructions* provide that "transported refers to any student who rides the bus (or other approved transportation vehicle) for the purpose of attending school at least once during the five-day survey period or the preceding six scheduled school days." However, the students noted in this Finding were provided transportation 1 day during the FTE survey week from one school center to another school center for the specific purposes of accessing Gifted Program services, as confirmed by management in the response. The point of our Finding was that these students were not provided transportation from their homes to their assigned schools; consequently, they were not provided transportation that met the eligibility criteria for student transportation. This Finding was discussed with the DOE's School Transportation Management Services Office and confirmed to be accurate based on the *Instructions* in effect for the 2013-14 school year. Accordingly, our Finding stands as presented.

Proposed Net Adjustment

(828)

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of days in term are accurately reported; (2) students are reported in the correct ridership category and have documentation on file to support that reporting; (3) only those students who are documented as enrolled in schools during the reporting survey periods and are recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for Weighted classification and also as noted on the students' IEPs; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (6) Gifted Program students who are transported from center to center are not reported for State transportation funding; and (7) bus drivers' reports and records for public transportation are available for review, maintained in readily accessible files, and are reflective of those students reported for State transportation funding.

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

### REGULATORY CITATIONS

- Section 1002.33, FS ..... Charter Schools
  - 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 2013-14*

# NOTES TO SCHEDULES

**NOTE A - SUMMARY  
STUDENT TRANSPORTATION**

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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

### 2. Transportation in Duval County

For the fiscal year ended June 30, 2014, the District received approximately \$18.7 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2013	186	3,172
October 2013	877	44,703
February 2014	870	44,446
June 2014	<u>0</u>	<u>0</u>
Total	<u>1,933</u>	<u>92,321</u>

### 3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

- Section 1002.33, FS ..... Charter Schools
- 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

**NOTE B – TESTING  
STUDENT TRANSPORTATION**

Our examination procedures for testing provided for the selection of 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, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

# MANAGEMENT'S RESPONSE



**Dr. Nikolai P. Vitti**  
Superintendent

1701 Prudential Drive | Jacksonville, FL 32207  
904.390.2115 | Fax 904.390.2586  
vittin@duvalschools.org | www.duvalschools.org

August 24, 2015

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Subject: Response to the draft (preliminary and tentative) report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Duval County District School Board for the fiscal year ended June 30, 2014.

Dear Ms. Norman:

District personnel has reviewed the above referenced report, and I am pleased that Duval County Public Schools was found to have complied, in all material respects with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and the number of students transported for the fiscal year ended June 30, 2014. However, we are aware that your procedures disclosed material noncompliance involving students reported in Basic with ESE Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and Career Education 9-12 for on-the-job training (OJT). Other individual instances of noncompliance were also noted. The District's corrective action plans for each applicable department are as follow:

### Career Education 9-12 On-the-Job Training

Finding numbers	Summary of Finding	Corrective Action Plan
24	Timecards could not be located	Schools must bring a copy of the timecards to the district office for review at the end of each grading period, and a copy will be filed in the district Career and Technical Education (CTE) office.
25	Timecards missing documentation of hours worked	If timecard(s) are not properly filled out, including but not limited to, the number of hours a student worked in a day, the timecard(s) will be sent back for corrections and must be re-submitted by the end of the week. District specialists from the CTE Office will conduct spot-checks of the OJT timecards when visiting the school sites.

EVERY SCHOOL. EVERY CLASSROOM. EVERY STUDENT. EVERY DAY.

English for Speakers of Other Languages

Finding numbers	Summary of Finding	Corrective Action Plan
4, 8, 14, 17, 18, 21, 26, 30, 32, 39, 41, 46, 65, 69, 71, 80, 83 and 85	ELL Committee meetings were not held, were not held timely or the committee did not consider enough placement criteria for extension of services beyond three years	The ESOL office provides student data, notifications, and reminders to schools prior to students' anniversary date. In an effort to provide further technical assistance, training for school administrators and staff will be offered, both virtually and in person. The ESOL office, in collaboration with the district's internal auditor, will create a process for school administrators to internally monitor all ESOL Compliance documents.
9, 19, 29, 64, 68, 79 and 84	ESOL weighted FTE reported beyond six years	Implementation of alerts notify schools of currently registered students who are approaching the end of the 6 <sup>th</sup> year. Through this new process, schools are alerted to correct any inaccurate data input in a timely manner.
27 and 31	ESOL weighted FTE reported for English proficient students	The ESOL office provides student data, notifications and reminders to schools regarding appropriate funding for English proficient students. In an effort to provide further technical assistance, training for school administrators and staff will be offered.
47	No ELL Plan and no parent notification of ESOL placement	The ESOL office is in continual collaboration with schools regarding ESOL state and federal requirements, including parent notification and ELL Plans. The ESOL office, in collaboration with the district's internal auditor, will create a process to monitor appropriate notification.
50	English language proficiency not assessed timely	Home Language Survey information is entered at the school site. Then, testing is scheduled. Testers are required to email schools prior to testing and prior to the anniversary date. Scores are available to schools within 24-48 hours of test administration. If students are absent or schools reschedule testing and assessments are not completed within the allowable timeframe, an email reminder is sent to the ESOL School Contact and Principal.

**Exceptional Student Education**

Finding numbers	Summary of Finding	Corrective Action Plan
5, 6, 10, 12, 13, 15, 20, 23, 38, 42, 59, 67, 70, and 78	No valid IEP for the FTE survey – missing IEP or missing required meeting participants' signatures	<p>The District established implementation of the new electronic logging system (SEAS) this school year, which will be fully functional by July 1, 2016. All ESE teachers and related services personnel will be trained to use the SEAS systems.</p> <p>The District is reviewing electronic cumulative folders and standardized logging procedures. The District will establish a tiered system of internal monitoring and processes for ESE compliance.</p> <ol style="list-style-type: none"> <li>1. The district will provide training for the implementation of regular ESE audits conducted by school-based administrators using district developed procedures (checklist).</li> <li>2. The district will increase random auditing conducted by Exceptional Education and Student Services (EESS) Department.</li> <li>3. Results of random EESS audits will be reported to district leadership to ensure school level accountability.</li> <li>4. The district will incorporate ESE compliance elements into principals' evaluations.</li> </ol>
1, 11, 16, 22, 28, 49, 51, 54, 60, 66, 72, 75, 76, and 86	The FTE was not reported in accordance with the student's <i>Matrix of Services</i> form	We will use the Blackboard trainings and school-based/district monitoring to ensure the reported FTE matches the Matrix of Services. Effective July 1, 2016 the district's computerized IEP program (SEAS), which includes the <i>Matrix of Services</i> form, will interface directly with FOCUS (student management system) to ensure accurate reporting of FTE.
16 and 57	Missing adequate documentation of therapy services	All ESE teachers and related services' personnel will be trained and required to use the SEAS systems to document provision of services.
56 and 58	Hospital and homebound instructional minutes reported incorrectly	The district will provide training for Hospital/Homebound staff to ensure instructional minutes and class lengths are reported correctly.

**Student Attendance**

Finding numbers	Summary of Finding	Corrective Action Plan
33 and 35	Teachers not taking student period-by-period attendance each day	<p>Management will take corrective action as appropriate to ensure that all teachers take student attendance during the FTE survey period. The District has revised internal procedures in light of a new Student Management Information system that includes attendance recording; whereby, school administrators are notified immediately when teachers do not take attendance electronically through the FOCUS platform.</p> <p>For Charter schools, the Charter Department conducts site visits of the charter schools in the Fall and Spring. The department will amend the charter school site visit rubric to include a review of the daily attendance reports. This review will serve as a means to monitor the attendance records, in an effort to ensure the charter schools are taking attendance on a daily basis.</p>
36, 37, and 40	FTE reported for students without being in membership and meeting attendance criteria	For Charter Schools, students will be withdrawn in the appropriate timeframe prior to FTE surveys to ensure accurate reporting.
63	Student attendance records not located	The district experienced a late set-up for this Bridge To Success site, requiring that attendance be taken using a spreadsheet and managed by the site administrator. This was further supported by scheduling of students by front office staff of the main campus; attendance was then entered at the main campus. Hard copy documentation cannot be located at this time. Set-up issues are no longer a matter as the program is maintained without significant changes. All Bridge To Success sites are now fully functional and using the District's newly developed Student Information System that includes program rules for taking and monitoring daily student attendance.

In addition to the above, the District has recently adopted an Attendance Plan that reflects expectations for taking attendance, how that action will be monitored/supported at both the

school and district level, and support actions that will take place when a student meets the statutory definition for being chronically absent. This web-based program (FOCUS) will provide real-time alerts to school-based administrators when a teacher fails to enter attendance by a prescribed time, reducing the number of classrooms that do not get this information into the system. This plan will be reviewed annually to address needs and updated to reflect state statutes/district policies.

**Teacher Certification**

Finding numbers	Summary of Finding	Corrective Action Plan
3, 43, 48, 62, and 77	Teachers not properly certified, not approved by the Board to teach students out of field, and parents not notified of out-of-field status	<p>The Certification office has been working and will continue to work with the Information Management (IM) team to enhance the out of field program in the course master to provide an accurate list of out of field teachers to the Board.</p> <p>Work with IM to train school administrators to run their own out of field report for parent notification as another point of checking for errors in out-of-field reporting.</p> <p>Notify principals periodically regarding policy and language in the CBA regarding notification and placement out-of-field teachers.</p> <p>Collaborate with appropriate departments regarding establishment and enforcement of deadlines for entering information into the course master.</p> <p>The Certification office will continue to work with the ESOL office to receive accurate data on teachers identified as serving ESOL students.</p> <p>Certification office will present audit findings and fines to principals to stress the importance of accuracy of the parent notification process.</p>
7, 52, 61 and 74	Parents not notified of teacher's out-of-field status or notified after FTE reporting survey period	Continue working with the Information Management (IM) team to enhance the out of field program in the course master to provide an accurate list of out of field teachers to the Board.

		<p>Work with IM to train school administrators to run their own out of field report for parent notification as another point of checking for errors in out-of-field reporting.</p> <p>Notify principals periodically regarding policy and language in the CBA regarding notification and placement out-of-field teachers.</p> <p>Collaborate with appropriate departments regarding establishment and enforcement of deadlines for entering information into the course master.</p> <p>The Certification office will continue to work with the ESOL office to receive accurate data on teachers identified as serving ESOL students.</p> <p>Schools have received and will continue to receive a template and sample parent letter that includes all information required for parent notification compliance.</p> <p>Information, prior to survey periods, will be provided to schools to ensure they are sending parent notifications by required deadlines.</p> <p>Certification office will present audit findings and fines to principals to stress the importance of accuracy of the parent notification process.</p>
73	Identity of teachers could not be determined to verify certification	<p>Vacant positions and contracted service providers who are not district employees appear as "unknown teachers." The district will implement a new course master system during the 2015-16 school year that should better indicate when substitute teachers are staffed or contracted service providers are present.</p> <p>The district will develop a system of consistency with the data entry process for such positions so that documentation of persons staffed into the positions is clear and accessible.</p>
34, 61, and 81	Letter notifying parents of teacher's out-of-field status was inadequate.	Schools have received and will continue to receive a template and sample parent letter that includes all information required for parent notification compliance.

<p>44 and 45</p>	<p>Teachers not properly certified, and Board approval after FTE reporting survey period</p>	<p>Information, prior to survey periods, will be provided to schools to ensure they are sending parent notifications by required deadlines.</p> <p>Continue working with the Information Management (IM) team to enhance the out of field program in the course master to provide an accurate list of out of field teachers to the Board.</p> <p>Work with IM to train school administrators to run their own out of field report for parent notification as another point of checking for errors in out-of-field reporting.</p> <p>Notify principals periodically regarding policy and language in the CBA regarding notification and placement out-of-field teachers.</p> <p>Collaborate with appropriate departments regarding establishment and enforcement of deadlines for entering information into the course master.</p>
<p>82</p>	<p>Teacher earned no in-service training points in ESOL as required</p>	<p>Encourage school administrators to develop a system to inform teachers of the status of English language learners in their school and classrooms so teachers will begin ESOL training – with or without a notice from the Certification office.</p> <p>Continue to advise teachers of ESOL requirements upon hire and through various communications distributed by the Certification office each quarter including new state legislation for Florida professional certification which will require more teachers to have at least one 60-point prior to being assigned an ELL student.</p> <p>The Certification office will continue to work with the ESOL office to receive accurate data on teachers identified as serving ESOL students.</p> <p>Add a statement to Annual Contracts that states it is the teacher’s responsibility to know the course codes for the classes they are teaching and the accompanying state requirements for certification in those areas.</p>

Add a verification of course codes for the classes teachers are teaching when signing the student verification forms at the two survey periods (for student growth metric).

**Student Transportation**

Finding numbers	Summary of Finding	Corrective Action Plan
1	Students incorrectly coded	Vehicle Category will be entered as part of each route and bus number in Transportation's new Routing software. In the past, any Vehicle Category that was not equal to a "B" had to be manually updated before or changed after transmission. As part of the Fleet data, vehicle category can be verified well in advance of transmission. We expect greater accuracy.
2 and 3.c.	Students reported for incorrect days in term	Students reported for incorrect days in term for School 185 and isolated ESE programs. District programs need to provide a programmatic way to calculate days in term instead of a manual process. Will request programmatic update of Days in term for Transportation FEP records based on Student Information Systems school calendars from FOCUS/SEAS. Currently, any school's days in term that are non-standard must be updated manually for Transportation FEP records.
3. a., 4, 8 and 9	Reported students not listed on ridership reports as being transported	Will perform additional quality control checks for both reported District and Charter students. Will continue to train Charter schools in FEP documentation requirements. We will research electronic solutions for documenting ridership as budget permits.
3. b. and 5,	Student's IEPs did not indicate an IDEA-Weighted classification criteria as were reported.	Currently, Transportation has no programmatic edit to check that ESE Transportation services requested for students is actually included on IEP's. Each individual student's IEP must be manually verified by inquiry into the District's ESE system, SEAS. We have requested IDEA-Weighted classification data upload from District ESE software, SEAS, to FOCUS for Transportation services verification. We have requested specific edits for transportation services. Additionally, transportation staff received training during

		our Audit on interpretation of days in term as related to specific time periods, and services begin and end dates.
6	Students reported in the All Other FEFP Eligible Students ridership category did not meet eligibility criteria.	Transportation's new software implementation is anticipated to determine distance to school for students. We anticipate this information to be predetermined prior to FEFP in preparation for data transmission. A separate FEFP 2 mile service area procedure is planned for development so that they are marked as ineligible riders except for those eligible for hazardous walking.
7 and 10	Student withdrew from school prior to the FTE survey period	Edits need to be in place for the following: <ul style="list-style-type: none"> <li>To verify that each transmitted bus rider was actively enrolled at least one day during the FTE survey period.</li> <li>To verify that each transmitted bus rider attended school at least one day during the FTE survey period.</li> </ul> Inquiries have been made with the FOCUS team regarding this procedure. If these edits are not in place, Transportation will be formally requesting them.

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

We accept the majority of the findings as outlined in the draft report, except for finding number 11 for Student Transportation as listed in the following table. In addition, Accelerated Learning Solutions (ALS), which manages Lone Star Charter High School does not agree with finding number 2. (Please see attachment A for documents from Burt Saunders of Gray Robinson Attorneys at Law.)

Finding No. & Reference No.	Methodology	Supporting Documentation
11(Ref. 65) - Students accessing Gifted services at a	We disagree with the findings of the Auditor General. These students were submitted for basic funding, not students with disabilities under IDEA. They meet <i>Transported</i> eligibility requirements as outlined by Student Transportation General Instructions.	Student Transportation General Instructions, <i>Student Eligibility for Transportation</i>

different school reported in error

- *Transported refers to any student who rides the bus (or other approved transportation vehicle) for the purpose of attending school at least once during the five-day survey period or the preceding six scheduled school days.*

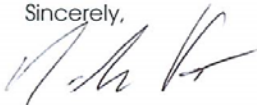
These students ride the bus one day during the FTE survey week to access Gifted services at a different school.

Funding (Attachment B)

If you should have any questions, please contact David Kattreh, Director of Accounting, at [kattrehd@duvalschools.org](mailto:kattrehd@duvalschools.org) or 904-390-2087.

The District would like to express our appreciation to you and your staff for the expedient and professional manner in which this audit was conducted.

Sincerely,



Dr. Nikolai P. Vitti  
Superintendent of Duval County Public Schools

RF/rf

Attachments

**ATTACHMENT A**

**Full-Time Equivalent (FTE) Students  
Finding #2**

GRAY ROBINSON  
ATTORNEYS AT LAW

239-598-3601  
BURT.SAUNDERS@GRAY-ROBINSON.COM

August 7, 2015

8889 PELICAN BAY BLVD.  
SUITE 400  
NAPLES, FLORIDA 34108  
TEL 239-598-3601  
FAX 239-598-3164  
gray-robinson.com

BOCA RATON  
FORT LAUDERDALE  
GAINESVILLE  
JACKSONVILLE  
KEY WEST  
LAKELAND  
MELBOURNE  
MIAMI  
NAPLES  
ORLANDO  
TALLAHASSEE  
TAMPA

VIA ELECTRONIC AND OVERNIGHT MAIL

Dr. Nikolai P. Vitti  
Superintendent  
1701 Prudential Drive  
Jacksonville, FL 32207

Re: Lone Star FTE Audit, Report No. 2016-xxx

Dear Dr. Vitti:

I represent Accelerated Learning Solutions (ALS), which manages the Lone Star Charter High School in Duval County. The purpose of this letter is to object to certain findings by the Auditor General relating to the Lone Star Charter High School. It is our request that this objection be communicated to the Auditor General as part of the response that will be filed by Duval County Public Schools.

The Auditor General, Sherrill F. Norman, has issued a draft FTE Audit Report No. 2016-xxx, in which certain findings were made concerning the Lone Star Charter High School. Specifically, the finding (Ref. 47101, which is attached hereto as Exhibit A), concludes in part that :

"School management represented to us that the School operated two sessions daily for 205 instructional days at 4 hours per session for 5 days per week (i.e., 20 hours of instruction per week per session or 820 hours of annual instruction). The 205 instructional days included in the School's calendar were as follows: 180 days occurring from August 19, 2013, through June 6, 2014; 16 days occurring from June 9, 2014, through June 30, 2014; and 9 days occurring from July 1, 2014, through July 14, 2014.

Section 1011.62(1)(f)3., FS, provides that, effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be

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Page 2

provided through the SAI Fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating. Accordingly, the School's instruction that was provided after the 180-day school year (i.e., the above-noted 16 days that occurred in June 2014) should not be funded through the FEFP. Additionally, the above-noted 9 days that occurred from July 1, 2014, through July 14, 2014 were not within the State's 2013-2014 fiscal year; therefore, these days of instruction were not eligible for FEFP funding in the 2013-2014 school year.

Therefore, we concluded that the number of days beyond the 180-day school year were not eligible for funding through the FEFP and that the School management should have sought funding from the SAI Fund rather than through the FEFP and these students should have been reported for 1,200 CMW of instruction (i.e., 20 hours per week)."

The Lone Star Charter High School operates with the same academic calendar as other ALS managed schools that have been the subject of several FTE Audits, with similar findings by the Auditor General. The Commissioner of Education, Pam Stewart, on June 26, 2014, issued a final ruling in an FTE Audit appeal by ALS involving two Lee County Charter High Schools managed by ALS, (a copy of which is attached hereto as Exhibit B).

Specifically, the Commissioner of Education concluded:

"While Florida law does not provide a definition of 'double-session school,' I have been advised by counsel that the Department may use the common, regularly-understood meaning of the term. In Florida, 'double-session schools' have historically existed in instances where districts have been required to hold two sessions per day at one school location. That is the same arrangement that existed in the two charter schools at issue in these audit findings, and the District staff has stated that they understood these charter schools to be operating as 'double-session schools' since their inception. I have determined that this arrangement comprises a 'double-session school' as contemplated by section 1011.61(1)(a)2., F.S.

Pursuant to state FTE reporting instructions, for students who are in double-session schools where the instruction provided is

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Page 3

less than the 900 hours required in non-double-session schools, the value of class minutes, weekly should be converted to a value based on 900 hours. See [www.fldoe.org/fejp/pdf/1011FTEInstructions.pdf](http://www.fldoe.org/fejp/pdf/1011FTEInstructions.pdf). The net effect of this conversion equation is to put all course records on the basis of 900 class hours for the purpose of reporting FTE Earned, Course. Id. District staff has stated that they understood the 900 hours reported by these charter schools to be based on this conversion, and that less than 900 class hours were actually provided. District staff and Auditor General staff agree that 840 class hours were actually provided to the students at these charter schools during the audited period.

Finally, it is undisputed that charter schools in Florida may provide instruction for additional days beyond the minimum required by law. Section 1002.33(9)(m), F.S.

For these reasons, I am recommending that Deputy Commissioner Linda Champion initiate appropriate action with regard to the Florida Education Finance Program adjustment for Lee County. It is understood by both the District and the schools that the schools were operating as double-session schools for the purposes of FTE reporting, and it is undisputed that the schools provided 840 net hours of instruction. Therefore, students are to be considered 'full-time students' under the plain language of section 1011.61(1)(a)2., F.S., and the schools are entitled to full funding for each one."

The two Lee County Charter High Schools operate with the same academic calendar and program as the Lone Star Charter High School. These charter schools operate with a 4 hour per day academic schedule, over a 205 to 210 academic year. For all of these charter high schools, classes begin in late August (at the same time as the school district in which they operate) and end in mid-July of the next year.

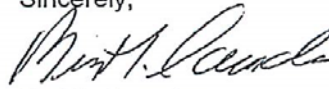
The Commissioner of Education understood that the academic year covered a portion of two budget years. Her conclusion was that, "...it is undisputed that charter schools in Florida may provide instruction for additional days beyond the minimum required by law." The Commissioner of Education was provided the academic calendar which showed that the 205 day academic program began in one budget year and ended in the following budget year. Her conclusion was that as long as 810 hours of in-class instruction were provided, the students were considered, "...full-time students' under the plain language of section 1011.61(1)(a)2., F.S., and the schools are entitled to full funding for each one."

GRAYROBINSON  
PROFESSIONAL ASSOCIATION

Dr. Vitti  
August 7, 2015  
Page 4

For these reasons, ALS objects to the findings in Ref. 47101 dealing with the issue of full FTE funding for students receiving in excess of 810 hours of instruction over an academic calendar covering a portion of two budget years.

Sincerely,



Burt L. Saunders

CC Sherrill F. Norman  
Ruth H. Fulgham  
Anita Henry-Smith  
Angela Whitford-Narine

BLS

157425117 - # 8921416 v1

Attachment A  
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## DRAFT REPORT

Proposed Net  
Adjustments  
(Unweighted FTE)

FindingsLone Star High School (#0471) Charter School

2. [Ref. 47101] Our examination of student schedules as they correlate to the School's calendar and bell schedule disclosed that the FTE was incorrectly reported for 418 students (12 students were in our Basic test, 5 students were in our Basic with ESE Services test, and 3 students were in our ESOL test), and some of the days included in the calculation of the reported FTE were not eligible to be funded within the FEFP.

School management represented to us that the School operated two sessions daily for 205 instructional days at 4 hours per session for 5 days per week (i.e., 20 hours of instruction per week per session or 820 hours of annual instruction). The 205 instructional days included in the School's calendar were as follows: 180 days occurring from August 19, 2013, through June 6, 2014; 16 days occurring from June 9, 2014, through June 30, 2014; and 9 days occurring from July 1, 2014, through July 14, 2014.

Section 1011.62(1)(f)3., FS, provides that, effective with the 1999-2000 fiscal year, funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under Section 985.19, FS. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the SAI Fund and other State, Federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating. Accordingly, the School's instruction that was provided after the 180-day school year (i.e., the above-noted 16 days that occurred in June 2014) should not be funded through the FEFP. Additionally, the above-noted 9 days that occurred from July 1, 2014, through July 14, 2014, were not within the State's 2013-14 fiscal year; therefore, these days of instruction were not eligible for FEFP funding in the 2013-14 school year.

Therefore, we concluded that the number of days beyond the 180-day school year were not eligible for funding through the FEFP and that School management should have sought funding from the SAI Fund rather than through the FEFP and these students should have been reported for 1,200 CMW of instruction (i.e., 20 hours per week).

Additionally, we also noted that one of the above-noted ELL students was beyond the maximum 6-year period allowed for State funding of ESOL.

We propose the following adjustment:

DRAFT REPORT

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Lone Star High School (#0471) Charter School (Continued)</u>		
103 Basic 9-12	(46.2009)	
113 Grades 9-12 with ESE Services	(14.2472)	
130 ESOL	<u>(.7000)</u>	(61.1481)

3. [Ref. 47170] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL and was not approved by the Charter Governing Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3000	
130 ESOL	<u>(.3000)</u>	<u>.0000</u>
		<u>(61.1481)</u>



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Pam Stewart  
Commissioner of Education

June 26, 2014

Nancy J. Graham, Ed.D.  
Superintendent of Schools  
Lee County Public Education Center  
2855 Colonial Blvd.  
Fort Myers, FL 33966

Dear Superintendent Graham,

On May 28, 2014, the informal audit appeal conference met for a fourth time regarding finding numbers 50 and 56 for two charter high schools in the School District of Lee County (Audit Report No. 2013-017). Present at the conference (in person or by telephone) were Department employees Link Jarrett, Martha Asbury, David Morris, Mark Eggers, Matt Carson, Adam Miller, and Becky Pruett, District employees Ami Desamours and Keith Martin, charter school representatives Burt Saunders and Angela Narine, and Auditor General employee David Hughes. The issues discussed at this conference included:

- (1) Absence of a definition of double-session schools (section 1011.61(1)(a)2., Florida Statutes (F.S.), Definitions).
- (2) Reporting 900 hours of instruction (five hours per day, five days a week based on 180 days or an hourly equivalent) based on the provisions of a charter and reported FTE student enrollment for funding.
- (3) Uncertainty about procedures for reporting FTE student enrollment for a minimum of 810 hours of instruction for double-session schools when the FTE General Instructions for 2010-11 required that FTE be reported on a 900-hour basis.
- (4) District staff acknowledgement that they were aware that the two schools were operated as double-session schools with 810 hours of instruction, even though the charter and reported FTE student enrollment indicated 900 hours of instruction.
- (5) Operation of the schools as double-session schools was not cited by the district staff or superintendent during audit exit conference proceedings.
- (6) Intent of section 1002.33(9)(m), F.S., Charter schools, which states, "A charter school shall provide instruction for at least the number of days required by law for other public schools and may provide instruction for additional days."
- (7) Concerns about equitable instructional time on task for all students (900 hours versus 810 hours).

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Attachment A  
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While I appreciate the efforts of the conference panel, I respectfully disagree with their recommendation. I have reviewed this audit and these issues with Department staff, and am prepared to make the following recommendation.

While Florida law does not provide a definition of "double-session school," I have been advised by counsel that the Department may use the common, regularly understood meaning of the term. In Florida, "double-session schools" have historically existed in instances where districts have been required to hold two sessions per day at one school location. That is the same arrangement that existed in the two charter schools at issue in these audit findings, and District staff has stated that they understood these charter schools to be operating as "double-session schools" since their inception. I have determined that this arrangement comprises a "double-session school" as contemplated by section 1011.61(1)(a)2., F.S.

Pursuant to state FTE reporting instructions, for students who are in double-session schools where the instruction provided is less than the 900 hours required in non-double-session schools, the value of *class minutes, weekly* should be converted to a value based on 900 hours. See [www.fldoe.org/fefp/pdf/1011FTEInstructions.pdf](http://www.fldoe.org/fefp/pdf/1011FTEInstructions.pdf). The net effect of this conversion equation is to put all course records on the basis of 900 class hours for the purpose of reporting *FTE Earned, Course*. *Id.* District staff has stated that they understood the 900 hours reported by these charter schools to be based on this conversion, and that less than 900 class hours were actually provided. District staff and Auditor General staff agree that 840 class hours were actually provided to the students at these charter schools during the audited period.

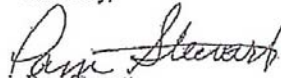
Finally, it is undisputed that charter schools in Florida may provide instruction for additional days beyond the minimum required by law. Section 1002.33(9)(m), F.S.

For these reasons, I am recommending that Deputy Commissioner Linda Champion initiate appropriate action with regard to the Florida Education Finance Program adjustment for Lee County. It was understood by both the District and the schools that the schools were operating as double-session schools for purposes of FTE reporting, and it is undisputed that the schools provided 840 net hours of instruction. Therefore, students are to be considered "full-time students" under the plain language of section 1011.61(1)(a)2., F.S., and the schools are entitled to full funding for each one.

Notwithstanding the above recommendation, I must note that I do not believe that it is sound education policy to provide less than 900 hours of instruction to high school students – especially to the at-risk students these schools purport to serve. If anything, these students would likely benefit from additional instruction beyond the minimum required by law. Furthermore, I do not believe that the intent behind the double-session provision was to facilitate this outcome. Historically, the use of double-session schools has been limited to those situations involving natural disaster or other unforeseen circumstances, and only for a limited time. To my

knowledge, this is the first time that a school has used a double-session as part of its model. However, the plain language of the statute appears to permit it, and so my recommendation is that the funding be restored.

Sincerely,



Pam Stewart  
Commissioner of Education

cc: David Hughes  
Link Jarrett

**ATTACHMENT B**  
**Student Transportation**  
**Finding #11**

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# Student Transportation General Instructions 2013-14



Florida Department of Education  
Tony Bennett, Commissioner

Attachment B  
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## Student Eligibility for Transportation Funding

To be counted for transportation funding, a student must 1) be in membership during survey week, 2) ride the bus one of the days of survey week or one of the six school days prior to survey week, and 3) meet one of the eligibility category criteria in Section 1011.68, Florida Statutes (F.S.). Please note that school districts should report via the Student Data Base each student who is transported during survey week regardless of whether the student is eligible for transportation funding.

**Membership** means any Prekindergarten (PreK) through grade 12 student enrolled in school during survey week who is assigned to a bus, passenger car, multipurpose passenger vehicle, general purpose transportation (e.g., city bus or train), or privately owned motor vehicle or boat (for students who are isolated or have disabilities).

**Transported** refers to any student who rides the bus (or other approved transportation vehicle) for the purpose of attending school at least once during the five-day survey period or the preceding six scheduled school days.

Students who ride the bus one of the six scheduled days prior to survey week but are not in membership (enrolled in school) during survey week should not be reported. Eligible students who are transported by general-purpose transportation (city buses, trains, etc.) or privately owned motor vehicles or boats (for isolated or disabled students) are reported in the same manner as all other transported students.

Districts may not provide incentives to students to ride in buses during the survey period or the preceding six scheduled school days and may not deny students privileges if they do not ride buses during survey week. In order to ensure accurate reporting, districts may not change their policies for school bus ridership during funding survey periods for the purpose of affecting the student bus ridership count.

**Eligibility Categories:** Eligibility criteria for transportation funding, in accordance with Section 1011.68, F.S., are:

- (1) The student lives two or more miles from the school.
- (2) The student is classified as a student with a disability under the Individuals with Disabilities Education Act (IDEA), regardless of distance (does not apply to gifted students). K-12 students identified with Specific Learning Disabilities (SLD), Speech Impairment (SI), or Language Impairment (LI) who live less than two miles from their assigned schools are eligible only if transportation services are required by the student's Individual Educational Plan (IEP). See Appendix A for more information.
- (3) The student/parent or infant is enrolled in the Teenage Parent Program.
- (4) The student is enrolled in a state-funded IDEA or Teenage Parent Prekindergarten program, regardless of the distance from the student's home to the school.