

**ALACHUA COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment  
and  
Student Transportation

For the Fiscal Year Ended  
June 30, 2015



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2014-15 fiscal year, Dr. Owen Roberts was Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
April M. Griffin	1
Eileen F. Roy, Vice Chair from 11-18-14	2
Dr. Gunnar F. Paulson, Chair to 11-17-14	3
Dr. Leannetta McNealy, Vice Chair to 11-17-14, Chair from 11-18-14	4
Carol Oyenarte, Member to 11-17-14	5
Robert P. Hyatt, Member from 11-18-14	5

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

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**ALACHUA 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 teachers and 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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Alachua County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015:

- Of the 120 teachers in our test, 17 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Eight of the 120 teachers (7 percent) in our test taught at charter schools and 2 of the 17 teachers with exceptions (12 percent) taught at charter schools.
- We noted exceptions 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 15 of the 94 students in our ESOL test, 21 of the 64 students in our ESE Support Levels 4 and 5 test, and 8 of the 24 students in our Career Education 9-12 test. Five of the 94 students (5 percent) in our ESOL test attended charter schools and 2 of the 15 students with exceptions (13 percent) attended charter schools. None of the students in our ESE Support Levels 4 and 5 or Career Education 9-12 tests attended charter schools.
- Of the 337 students in our student transportation test, 42 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to the reported FTE student enrollment resulted in 43 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 2.7248 (.9325 is applicable to District schools other than charter schools and 1.7923 is applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 21.3475 (19.4443 is applicable to District schools other than charter schools and 1.9032 is applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 39 students.

The weighted adjustments to the FTE student enrollment 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 the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is a negative \$86,068 (negative 21.3475 times \$4,031.77), of which \$78,395 is applicable to District schools other than charter schools and \$7,673 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 student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Alachua County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Alachua County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 45 District schools other than charter schools, 14 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$86.5 million was provided through the FEFP to the District for the District-reported 27,830.31 unweighted FTE as recalibrated, which included 1,759.76 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

**FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 \$4.1 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Alachua County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes (FS); State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for teachers and students in our English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12 tests 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.

In our opinion, except for the material noncompliance with State requirements mentioned above involving teachers and 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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Alachua County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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<sup>1</sup> 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment 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>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.

Pursuant to Section 11.45(4)(c), FS, 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 SBE, 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  
June 28, 2016

# **SCHEDULE A**

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## **POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT**

### **Reported FTE**

The funding provided by the Florida Education Finance Program (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, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., 4., and 5.) For the fiscal year ended June 30, 2015, the Alachua County District School Board (District) reported to the Department of Education 27,830.31 unweighted FTE as recalibrated for those students that included 1,759.76 unweighted FTE as recalibrated for charter schools students at 45 District schools other than charter schools, 14 charter schools, 1 District cost center, and 2 virtual education cost centers.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (62) 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 (12,321) 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 on-the-job training.

We noted the following material noncompliance: 15 of the 94 students in our ESOL test,<sup>2</sup> 21 of the 64 students in our ESE Support Levels 4 and 5 test,<sup>3</sup> and 8 of the 24 students in our Career Education 9-12 test<sup>4</sup> had exceptions 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. Of the 94 students in our ESOL test, 5 (5 percent) attended charter schools and 2 of the 15 students (13 percent) with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test or Career Education 9-12 tests, attended charter schools.

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<sup>2</sup> For ESOL students, the material noncompliance is composed of Findings 2, 3, 15, 16, 20, 23, 26, 31, 35, 39, and 42 on *SCHEDULE D*.

<sup>3</sup> For ESE Support Levels 4 and 5 students, the material noncompliance is composed of Findings 5, 6, 7, 8, 9, 10, 11, 12, 13, and 32 on *SCHEDULE D*.

<sup>4</sup> For Career Education 9-12 students, the material noncompliance is composed of Findings 25 and 27 on *SCHEDULE D*.

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	61	19	9,254	197	0	19,975.2900	155.6140	19.7224
Basic with ESE Services	58	17	2,619	133	3	6,887.0500	117.9927	3.4366
ESOL	34	13	314	94	15	442.5800	66.7362	(19.0307)
ESE Support Levels 4 and 5	20	6	102	64	21	86.8600	31.5843	(6.3134)
Career Education 9-12	1	1	<u>32</u>	<u>24</u>	<u>8</u>	<u>438.5300</u>	<u>4.0514</u>	<u>(.5397)</u>
All Programs	61	20	<u>12,321</u>	<u>512</u>	<u>47</u>	<u>27,830.3100</u>	<u>375.9786</u>	<u>(2.7248)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (294, of which 283 are applicable to District schools other than charter schools and 11 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 English Language Learner (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 Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: 17 of the 120 teachers in our test did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.<sup>5</sup> Eight of the 120 teachers in our test (7 percent) taught at charter schools and 2 of the 17 teachers with exceptions (12 percent) 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 test of teacher qualifications. 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

<sup>5</sup> For teachers, the material noncompliance is composed of Findings 4, 17, 18, 19, 22, 28, 29, 30, 33, 36, 37, 40, and 43 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	5.9150	1.126	6.6603
102 Basic 4-8	11.6200	1.000	11.6200
103 Basic 9-12	2.1206	1.004	2.1291
111 Grades K-3 with Exceptional Student Education (ESE) Services	(.4600)	1.126	(.5180)
112 Grades 4-8 with ESE Services	2.3166	1.000	2.3166
113 Grades 9-12 with ESE Services	2.1800	1.004	2.1887
130 English for Speakers of Other Languages (ESOL)	(17.9639)	1.147	(20.6046)
254 ESE Support Level 4	(6.0000)	3.548	(21.2880)
255 ESE Support Level 5	(.3134)	5.104	(1.5996)
300 Career Education 9-12	(.3474)	1.004	(.3488)
Subtotal	(.9325)		(19.4443)

<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	.4000	1.126	.4504
103 Basic 9-12	(.3332)	1.004	(.3345)
113 Grades 9-12 with ESE Services	(.6000)	1.004	(.6024)
130 ESOL	(1.0668)	1.147	(1.2236)
300 Career Education 9-12	(.1923)	1.004	(.1931)
Subtotal	(1.7923)		(1.9032)

<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	6.3150	1.126	7.1107
102 Basic 4-8	11.6200	1.000	11.6200
103 Basic 9-12	1.7874	1.004	1.7945
111 Grades K-3 with ESE Services	(.4600)	1.126	(.5180)
112 Grades 4-8 with ESE Services	2.3166	1.000	2.3166
113 Grades 9-12 with ESE Services	1.5800	1.004	1.5863
130 ESOL	(19.0307)	1.147	(21.8282)
254 ESE Support Level 4	(6.0000)	3.548	(21.2880)
255 ESE Support Level 5	(.3134)	5.104	(1.5996)
300 Career Education 9-12	(.5397)	1.004	(.5419)
Total	(2.7248)		(21.3476)

Notes: (1) See NOTE A7.

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

(3) 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 A5.)

# SCHEDULE C

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0081</u>	<u>#0082</u>	
101 Basic K-3	1.2900	.....	.....	1.2900
102 Basic 4-8	3.0500	1.0000	.....	4.0500
103 Basic 9-12	.....	.....	.1000	.1000
111 Grades K-3 with Exceptional Student Education (ESE) Services	.....	.....	.0400	.0400
112 Grades 4-8 with ESE Services	.....	2.5000	.0700	2.5700
113 Grades 9-12 with ESE Services	.....	2.0000	.1800	2.1800
130 English for Speakers of Other Languages (ESOL)	(4.3400)	.....	.....	(4.3400)
254 ESE Support Level 4	.....	(6.0000)	.....	(6.0000)
255 ESE Support Level 5	.....	.5000	(.4334)	.0666
300 Career Education 9-12	.....	.....	.....	.0000
<b>Total</b>	<u>.0000</u>	<u>.0000</u>	<u>(.0434)</u>	<u>(.0434)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0121</u>	<u>#0141</u>	<u>#0161</u>	<u>#0321</u>	
101	1.2900	.....	.....	.8400	1.0350	3.1650
102	4.0500	.....	6.2550	.2150	.....	10.5200
103	.1000	.....	.....	.....	.....	.1000
111	.0400	.....	.....	.....	(.5000)	(.4600)
112	2.5700	(.1334)	.....	.....	.....	2.4366
113	2.1800	.....	.....	.....	.....	2.1800
130	(4.3400)	.....	(6.2550)	(1.0550)	(.5350)	(12.1850)
254	(6.0000)	.....	.....	.....	.....	(6.0000)
255	.0666	.....	.....	.....	.....	.0666
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(.0434)</u>	<u>(.1334)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1768)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0411</u>	<u>#0431</u>	<u>#0482</u>	<u>#0510</u>	
101	3.1650	.....	.....	1.5400	1.2100	5.9150
102	10.5200	.....	.....	.6000	.5000	11.6200
103	.1000	.6368	1.3838	.....	.....	2.1206
111	(.4600)	.....	.....	.....	.....	(.4600)
112	2.4366	.....	.....	.3800	(.5000)	2.3166
113	2.1800	.....	.....	.....	.....	2.1800
130	(12.1850)	(.6368)	(1.7921)	(2.1400)	(1.2100)	(17.9639)
254	(6.0000)	.....	.....	.....	.....	(6.0000)
255	.0666	.....	.....	(.3800)	.....	(.3134)
300	<u>.0000</u>	<u>.....</u>	<u>(.3474)</u>	<u>.....</u>	<u>.....</u>	<u>(.3474)</u>
Total	<u>(.1768)</u>	<u>.0000</u>	<u>(.7557)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.9325)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>			<u>Total</u>
		<u>#0957*</u>	<u>#0991*</u>	<u>#1003*</u>	
101 Basic K-3	5.9150	.4000	.....	.....	6.3150
102 Basic 4-8	11.6200	.....	.....	.....	11.6200
103 Basic 9-12	2.1206	.....	(.7332)	.4000	1.7874
111 Grades K-3 with ESE Services	(.4600)	.....	.....	.....	(.4600)
112 Grades 4-8 with ESE Services	2.3166	.....	.....	.....	2.3166
113 Grades 9-12 with ESE Services	2.1800	.....	(.5000)	(.1000)	1.5800
130 ESOL	(17.9639)	(.4000)	(.2668)	(.4000)	(19.0307)
254 ESE Support Level 4	(6.0000)	.....	.....	.....	(6.0000)
255 ESE Support Level 5	(.3134)	.....	.....	.....	(.3134)
300 Career Education 9-12	<u>(.3474)</u>	<u>.....</u>	<u>.....</u>	<u>(.1923)</u>	<u>(.5397)</u>
Total	<u>(.9325)</u>	<u>.0000</u>	<u>(1.5000)</u>	<u>(.2923)</u>	<u>(2.7248)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

\*Charter School

## **SCHEDULE D**

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### **FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT**

#### **Overview**

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Alachua County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

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

#### **Findings**

*Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.*

#### **Districtwide – Reporting of School Bell Schedules**

1. [Ref. --] The course schedules for a number of students involving 5 of the 20 schools (2 of the 5 schools were charter schools) examined were incorrectly reported. The bell schedules provided for the 5 schools supported varying totals of instructional minutes per week and did meet the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules were not reported in agreement with those bell schedules. We noted varying ranges of differences from a low of 24 CMW to a high of 150 CMW (notwithstanding some differences which exceeded those amounts). Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes per the *(Finding Continues on Next Page.)*

**Findings**

**Districtwide – Reporting of School Bell Schedules** (Continued)

individual schools’ bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We are presenting this disclosure Finding with no proposed adjustments.

.0000

**J. J. Finley Elementary School (#0031)**

2. [Ref. 3101] The English language proficiencies of two English Language Learner (ELL) students were not assessed and ELL Committees were not convened within 30 school days prior to the students’ Date Entered United States School (DEUSS) anniversary dates to consider the students’ continued ESOL placements beyond 3 years from their DEUSS. We propose the following adjustment:

101 Basic K-3	1.2900	
130 ESOL	<u>(1.2900)</u>	.0000

3. [Ref. 3102] One student was incorrectly reported in the ESOL Program. The student scored English proficient on the Idea Oral Language Proficiency Test dated August 4, 2014; however, an ELL Committee was not convened to consider the student’s continued ESOL placement. We also noted that the file for this student did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

102 Basic 4-8	.8100	
130 ESOL	<u>(.8100)</u>	.0000

4. [Ref. 3170] 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 SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	2.2400	
130 ESOL	<u>(2.2400)</u>	.0000

.0000

**Findings**

**Sidney Lanier Center (#0081)**

5. [Ref. 8102] The *Matrix of Services* forms for four ESE students were either not available at the time of our examination and could not be subsequently located (one student) or were completed after the October 2014 reporting survey period (three students). We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.0000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(2.5000)</u>	.0000

6. [Ref. 8103] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We also noted that one of the student's *Matrix of Services* form was not completed until February 18, 2015, which was after the February 2015 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

7. [Ref. 8104] The *Matrix of Services* form for one ESE student was not valid for the October 2014 reporting survey period. The ESE services provided to the student had changed requiring a new *Matrix of Services* form. However, the student's file did not contain any additional documentation that evidenced that a new *Matrix of Services form* had been completed. We propose the following adjustment:

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

8. [Ref. 8105] There was no evidence that the *Matrix of Services* forms for two ESE students had been reviewed and updated when the students' new *Individual Education Plans (IEPs)* were prepared in May 2014 and September 2014, respectively. We also noted that the amended *IEP* for one of the above-noted students did not include a signature page. We propose the following adjustment:

102 Basic 4-8	1.0000	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Hospital and Homebound Program (#0082)**

9. [Ref. 8201] The reported number of homebound instructional minutes for one ESE student receiving both on-campus and homebound instruction was overstated. The student was reported for 115.2 instructional minutes (.0384 FTE) but was only provided 60 instructional minutes (.0200 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0184)	(.0184)
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10. [Ref. 8202] The *Medical Certificates* for two ESE students in the Hospital and Homebound Program were not valid for the reporting survey periods. We noted that the *Medical Certificate* for one student was completed on July 3, 2015, which was after the February 2015 reporting survey period. The *Medical Certificate* for the other student indicated that the Physician had identified the duration of the homebound status and the period of the student’s return to school to be approximately September 15, 2014, which was prior to the October 2014 reporting survey period. No other medical information was located in the student’s file that supported this student’s continued enrollment in the Hospital and Homebound Program.

We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0700	
255 ESE Support Level 5	(.0700)	.0000

11. [Ref. 8203] The *IEPs* for three ESE students were not signed; consequently, the students’ *IEPs* were not authorized. We propose the following adjustment:

103 Basic 9-12	.1000	
255 ESE Support Level 5	(.1000)	.0000

12. [Ref. 8204] The *Matrix of Services* forms for three ESE students were not valid during the reporting survey periods. The *Matrix of Services* form for one of the students was completed on November 5, 2014, which was after the October 2014 reporting survey period, and the *Matrix of Services* forms for the other two students were completed prior to the students’ *IEPs* but there was no evidence that the *Matrix of Services* forms had been reviewed and updated when the students’ new *IEPs* were prepared. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hospital and Homebound Program (#0082)** (Continued)

111 Grades K-3 with ESE Services	.0400	
113 Grades 9-12 with ESE Services	.1800	
255 ESE Support Level 5	<u>(.2200)</u>	.0000

13. [Ref. 8205] More homebound instruction was reported for one ESE student enrolled in the Hospital and Homebound Program than was provided. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0250)</u>	<u>(.0250)</u>
		<u>(.0434)</u>

**Howard W. Bishop Middle School (#0121)**

14. [Ref. 12101] The course schedule for one ESE student who was provided both on-campus instruction and homebound instruction was incorrectly reported. The student was reported as attending two on-campus courses 5 days per week in the February 2015 reporting survey period; however, the student had only attended on-campus instruction for 1 day per week during the reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.1334)</u>	<u>(.1334)</u>
		<u>(.1334)</u>

**Westwood Middle School (#0141)**

15. [Ref. 14102] The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the DEUSS. We propose the following adjustment:

102 Basic 4-8	.8340	
130 ESOL	<u>(.8340)</u>	.0000

16. [Ref. 14103] ELL Committees were not convened for two ELL students by October 1 prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that one of these students was assessed as a fluent English speaker and a competent English reader and writer. We propose the following adjustment:

102 Basic 4-8	1.6680	
130 ESOL	<u>(1.6680)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Westwood Middle School (#0141)** (Continued)

17. [Ref. 14170/72] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 14170</u>		
102 Basic 4-8	1.3344	
130 ESOL	<u>(1.3344)</u>	.0000
<u>Ref. 14172</u>		
102 Basic 4-8	.4170	
130 ESOL	<u>(.4170)</u>	.0000

18. [Ref. 14171] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3336	
130 ESOL	<u>(.3336)</u>	.0000

19. [Ref. 14173] One teacher taught Basic subject area classes that included ELL students but had not earned the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline until February 22, 2015, which was after the February 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	1.6680	
130 ESOL	<u>(1.6680)</u>	<u>.0000</u>
		<u>.0000</u>

**Alachua Elementary School (#0161)**

20. [Ref. 16102] The *ELL Student Plans* for three ELL students enrolled in the ESOL Program were incomplete. The *ELL Student Plans* did not identify all of the students' courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8400	
102 Basic 4-8	.2150	
130 ESOL	<u>(1.0550)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Idylwild Elementary School (#0321)**

21. [Ref. 32101] The *IEP* for one ESE student was not signed; consequently, the student's *IEP* was not valid. We propose the following adjustment:

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

22. [Ref. 32170/71] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 32170</u>		
101 Basic K-3	.3000	
130 ESOL	<u>(.3000)</u>	.0000

<u>Ref. 32171</u>		
101 Basic K-3	.2350	
130 ESOL	<u>(.2350)</u>	.0000

.0000

**Professional Academy Magnet at Lofton High School (#0411)**

23. [Ref. 41102] The *ELL Student Plan* for one student enrolled in the ESOL Program was not reviewed and updated for the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.6368	
130 ESOL	<u>(.6368)</u>	.0000

.0000

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

24. [Ref. 43101] 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 Infinite Campus, a customized Web-based system for student scheduling and attendance record keeping. Our review of the *Incomplete Teacher Attendance Reports* produced from Infinite Campus and utilized by School staff to verify that teachers were recording period-by-period attendance (*Finding Continues on Next Page.*)

**Findings**

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

disclosed that several teachers did not record the period-by-period attendance on a daily basis, contrary to SBE Rule 6A-1.044(3), FAC. Because the electronic student attendance records default to "present" when attendance is not recorded, the teachers' failure to record student absences could result in students erroneously reported as in attendance for FEFP funding. However, since we were otherwise able to verify the attendance of the students in our test for at least one period based on teachers who recorded the period-by-period attendance daily, we present this disclosure Finding with no proposed adjustment.

.0000

25. [Ref. 43102] One Career Education 9-12 student was not in attendance during the October 2014 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.4083)	
300 Career Education 9-12	<u>(.0917)</u>	(.5000)

26. [Ref. 43103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the DEUSS. We also noted that this student's file did not contain an *ELL Student Plan* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	.3585	
130 ESOL	<u>(.3585)</u>	.0000

27. [Ref. 43104] More work hours were reported for seven Career Education 9-12 students than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.2557)</u>	(.2557)
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28. [Ref. 43170] One teacher taught a Basic subject area class that included an ELL student but had earned only 30 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

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

**Findings**

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

29. [Ref. 43171] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3834	
130 ESOL	<u>(.3834)</u>	.0000

30. [Ref. 43172] One teacher taught a Language Arts class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out-of-field status, and the teacher had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.9668	
130 ESOL	<u>(.9668)</u>	.0000
		<u>(.7557)</u>

**Hidden Oak Elementary School (#0482)**

31. [Ref. 48201] An ELL Committee was not convened for one ELL student within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.7700	
130 ESOL	<u>(.7700)</u>	.0000

32. [Ref. 48202] The course schedule for one ESE student was incorrectly reported in Program No. 112 (Grades 4-8 with ESE Services) and Program No. 255 (ESE Support Level 5) during the February 2015 reporting survey period. The student was not served intermittently in the Hospital and Homebound Program and the *Matrix of Services* form in the student’s file supported Program No. 112. Therefore, the student's entire course schedule should have been reported in Program No. 112. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3800	
255 ESE Support Level 5	<u>(.3800)</u>	.0000

**Findings**

**Hidden Oak Elementary School (#0482)** (Continued)

33. [Ref. 48270/71/72] Three teachers taught Primary Language Arts classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until January 20, 2015, which was after the October 2014 reporting survey period. We also noted that the parents of the students were not notified of the teacher’s out-of-field status, and the teachers had earned only 120 (Ref. 48270) or 180 (Ref. 48272) of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 48270</u>		
102 Basic 4-8	.6000	
130 ESOL	<u>(.6000)</u>	.0000
<u>Ref. 48271</u>		
101 Basic K-3	.3800	
130 ESOL	<u>(.3800)</u>	.0000
<u>Ref. 48272</u>		
101 Basic K-3	.3900	
130 ESOL	<u>(.3900)</u>	.0000
		<u>.0000</u>

**Lawton M. Chiles Elementary School (#0510)**

34. [Ref. 51001] The file for one ESE student did not contain evidence that a Local Education Authority Representative had participated in the development of the student’s IEP. We propose the following adjustment:

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

35. [Ref. 51002] An ELL Committee was not convened by October 1 for one ELL student prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8300	
130 ESOL	<u>(.8300)</u>	.0000

**Findings**

**Lawton M. Chiles Elementary School (#0510) (Continued)**

36. [Ref. 51070] One teacher taught a Primary Language Arts class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until January 20, 2015, which was after the October 2014 reporting survey period. We also noted that the parents of the ELL student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.3800	
130 ESOL	<u>(.3800)</u>	<u>.0000</u>
		<u>.0000</u>

**Alachua Learning Center, Inc. Elementary (#0957) Charter School**

37. [Ref. 95770] One teacher taught a Primary Language Arts class that included an ELL student but had earned only 180 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4000	
130 ESOL	<u>(.4000)</u>	<u>.0000</u>
		<u>.0000</u>

**Florida School for Integrated Academics and Technologies at Gainesville, Inc. (#0991) Charter School**

38. [Ref. 99101] Our examination of the School’s attendance record keeping procedures and its utilization of the District’s customized Web-based system (Infinite Campus) that was used by the School’s staff for student scheduling and attendance management disclosed that adequate procedures were not always in place to ensure the complete and accurate reporting of student attendance as described below:

- a. Written policies and procedures for attendance record keeping had not been established by either the District or School management.
- b. *Incomplete Teacher Attendance Reports* produced from Infinite Campus were utilized by School staff to determine whether teachers had recorded period-by-period attendance. The *Incomplete Teacher Attendance Reports* for the October 2014 and February 2015 reporting survey periods listed several teachers who did not record an attendance throughout each of the 11-day survey windows, contrary to SBE Rule 6A-1.044(3), FAC. Because student attendance *(Finding Continues on Next Page.)*

**Findings**

**Florida School for Integrated Academics and Technologies at Gainesville, Inc. (#0991) Charter School**

(Continued)

records default to “present” when attendance is not taken, the teachers’ failure to record attendance could result in students who were not in attendance being reported for FEFP funding. In addition, the School’s attendance clerk was assigned the responsibility for monitoring the School’s daily attendance activities; however, based on our review, there was no follow-up performed by the attendance clerk after contacting the teachers that failed to record attendance. Consequently, the attendance records were not always updated by these teachers in the electronic attendance record keeping system.

- c. The School’s bell schedule consisted of a morning session, an afternoon session, and a combined 4<sup>th</sup> period open-lab period (4<sup>th</sup> period) that was held daily from 11:30 am to 12:30 pm. School management indicated that the 4<sup>th</sup> period was a required attendance period for all students. In addition, we noted that the 4<sup>th</sup> period supported the School’s provision of 1,500 CMW of instruction per student, or 25 hours of instruction each week per student, which equated to .5000 FTE that was reported each survey period per student.

For our test of 16 students (11 students in our Basic test, 4 students in our Basic with ESE Services test, and 1 student in our ESOL test), we requested documentation to support the students’ attendance of the 4<sup>th</sup> period for the October 2014 and February 2015 reporting survey periods. School management, in addition to utilizing the Infinite Campus Web-based system for record keeping purposes, also required that students sign a *Classroom Sign In Sheet* for each class period attended throughout the day. However, we were not provided *Classroom Sign In Sheets* for the School’s 4<sup>th</sup> period; instead, we were provided daily *Attendance Rosters* on which students signed their names and the time that they had entered, and later departed from, the School.

The School’s data indicated that attendance of the 4<sup>th</sup> period was reported for State funding for only 10 of the 16 students during the October 2014 reporting survey period and 12 of the 16 students during the February 2015 reporting survey period. Our review of the *Attendance Rosters* for these students disclosed the following:

**Findings**

**Florida School for Integrated Academics and Technologies at Gainesville, Inc. (#0991) Charter School**

(Continued)

1. During the October 2014 reporting survey period, 1 student who had attended the School's morning sessions signed out of school no later than 11:30 am, which evidenced that this student had not attended the 4<sup>th</sup> period. For 7 students who attended the afternoon sessions and were reported as having attended the 4<sup>th</sup> period, we noted that either the students' names were handwritten on the *Attendance Rosters* but the times listed were not prior to 12:30 pm (i.e., the ending time of the 4<sup>th</sup> period), or the time at which these students had entered the School was not included on the *Attendance Rosters*. Therefore, the documentation provided did not demonstrate that these 8 students attended the 4<sup>th</sup> period.
  
2. During the February 2015 reporting survey period, there was no evidence that 1 student had attended the 4<sup>th</sup> period. For 6 other students who attended the afternoon sessions and were reported as having attended the 4<sup>th</sup> period, we noted that either the students' names were handwritten on the *Attendance Rosters* but the times listed were not prior to 12:30 pm (i.e., the ending time of the 4<sup>th</sup> period), or the time at which these students entered the School was not included on the *Attendance Rosters*. Therefore, the documentation provided did not demonstrate that these 7 students attended the 4<sup>th</sup> period.

Accordingly, we proposed the following adjustment for the 15 students that could not be documented for the 4<sup>th</sup> period:

103 Basic 9-12	(1.0000)	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	(1.5000)

39. [Ref. 99102] The file for one ELL student reported in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2668	
130 ESOL	<u>(.2668)</u>	<u>.0000</u>
		<u>(1.5000)</u>

**Findings**

**Alachua MYcroSchool of Integrated Academies and Technologies, Inc. (#1003) Charter School**

40. [Ref. 100370] One teacher taught a Primary Language Arts class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. Since the students involved were already cited in Finding No. 42 (Ref. 100302), we are presenting this disclosure Finding with no proposed adjustments.

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41. [Ref. 100301] Our examination of the School's attendance record keeping procedures and its utilization of the District's customized Web-based system (Infinite Campus) that was used by School staff for student scheduling and attendance management disclosed that adequate procedures were not always in place to ensure the complete and accurate reporting of student attendance as described below:

- a. Written policies and procedures for attendance record keeping had not been established by either the District or School management.
- b. *Incomplete Teacher Attendance Reports* produced from Infinite Campus were utilized by School staff to determine whether teachers had recorded period-by-period attendance. The *Incomplete Teacher Attendance Reports* for the October 2014 and February 2015 reporting survey periods listed several teachers who did not record attendance for every period throughout each of the 11-day survey windows, contrary to SBE Rule 6A-1.044(3), FAC. Because the electronic student attendance records default to "present" when attendance is not recorded, the teachers' failure to record student absences could result in students erroneously reported as in attendance for FEFP funding. In addition, the School's attendance clerk was assigned the responsibility for monitoring the School's daily attendance activities; however, there was no follow-up performed by the attendance clerk after contacting the teachers that failed to record attendance. Consequently, the attendance records were not always updated by these teachers in the electronic attendance record keeping system.

**Findings**

**Alachua MYcroSchool of Integrated Academies and Technologies, Inc. (#1003) Charter School**

(Continued)

c. The School’s bell schedule consisted of two sessions that included a morning session, an afternoon session, and an overlapping period which was referred to as the School’s 5<sup>th</sup> hour and held daily from 11:30 am to 12:30 pm. School management indicated that the 5<sup>th</sup> hour was a required attendance period for all students.

In addition, we noted that the 5<sup>th</sup> hour supported the School’s provision of 1,500 CMW of instruction per student, or 25 hours of instruction each week per student, which equated to .5000 FTE reported each survey period per student.

For our test of 20 students (12 students in our Basic test, 7 students in our Basic with ESE Services test, and 1 student in our ESOL test), we requested documentation to support the students’ attendance of the 5<sup>th</sup> hour for the October 2014 and February 2015 reporting survey periods. The School, in addition to utilizing the Infinite Campus Web-based system for record keeping purposes, also required that students on a daily basis sign their names and the times that they entered and departed from the School on an *Attendance Roster*.

The School’s data indicated that attendance of the 5<sup>th</sup> hour was reported for State funding for 15 of the 20 students during the October 2014 reporting survey period and 13 of the 20 students during the February 2015 reporting survey period. Our review of the *Attendance Rosters* for the students reported as having attended the 5<sup>th</sup> hour disclosed that the students’ names were handwritten on the *Attendance Rosters* for 1 student during the October 2014 survey period and for 2 students during the February 2015 survey period; however, the times listed were not prior to 12:30 pm (i.e., the ending time of the 5<sup>th</sup> hour). Therefore, the documentation provided did not demonstrate that the students attended the 5<sup>th</sup> hour.

Accordingly, we propose the following adjustment for the three students:

113 Grades 9-12 with ESE Services	(.1000)	
300 Career Education 9-12	(.1923)	(.2923)

**Findings**

**Alachua MycroSchool of Integrated Academies and Technologies, Inc. (#1003) Charter School**

(Continued)

42. [Ref. 100302] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. In addition, the student’s file did not contain an *ELL Student Plan* covering the 2014-15 school year and an ELL Committee was not convened within 30 school days of the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	(.4000)	<u>.0000</u>
		<u>(.2923)</u>

**Alachua eSchool (Virtual Franchise) (#7004)**

43. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught courses that required certification in Middle Grade General Science. We also noted that the parents were not notified of the teacher’s out-of-field status. Because the students involved were reported in the Basic Program, we are presenting this disclosure Finding with no proposed adjustment:

.0000

.0000

**Proposed Net Adjustment**

**(2.7248)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that the Alachua County District School Board (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 Florida Education Finance Program (FEFP) funding and documentation is retained to support this reporting; (2) attendance for students in Grades 9-12 is recorded period by period and teachers' attendance recording is monitored to ensure that all attendance is promptly recorded by the teachers; (3) students' reported course schedule instructional minutes are in agreement with the schools' bell schedule minutes; (4) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (5) the English language proficiency of students being considered for continuation of their English for Speakers of Other Languages (ESOL) placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) or by October 1 if the students' DEUSS is within the first 2 weeks of school and English Language Learner (ELL) Committees are timely convened subsequent to these assessments; (6) *ELL Student Plans* are timely prepared, reviewed, and retained in the students' files; (7) ELL students' files contain documentation to support the students' ESOL placements and identify all courses employing ESOL strategies; (8) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL; (9) Exceptional Student Education (ESE) students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed, dated, and maintained in the students' files; (10) there is evidence of review of the *Matrix of Services* forms when a new *Individual Educational Plan (IEP)* is written and, if services have changed or if the current *Matrix of Services* form is beyond 3 years old, a new form is developed to ensure that such forms accurately reflect the current *IEP* services in effect during the reporting survey period; (11) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and times authorized on the students' *IEPs* and the students' placements in the Hospital and Homebound Program are supported by physicians Medical Certificates that cover the reporting survey periods; (12) the on-campus portion of the course schedules for ESE students who are alternately assigned to Hospital and Homebound Program and to a school-based program reflect the actual instruction provided during reporting survey week; (13) *IEPs* are timely prepared, signed by the required participants, and retained in the students' files; (14) students in Career Education 9-12 are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (15) the course schedules for ESE students are reported entirely in the ESE program for which the students are eligible; (16) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (17) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field; and (18) ESOL teachers earn the appropriated in-service points as required by rule and in accordance with the teachers' in-service training timelines; and (19) student records are retained and available for examination 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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

## REGULATORY CITATIONS

### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*  
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*  
Section 1011.61, Florida Statutes, *Definitions*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
State Board of Education (SBE) Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*  
SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*  
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2014-15*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*  
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*  
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*  
*FTE General Instructions 2014-15*  
*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* Section 1003.23, Florida

### **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*  
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*  
SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*  
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*  
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*  
SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*  
SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

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

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

### **Career Education On-the-Job Funding Hours**

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*

*FTE General Instructions 2014-15*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

*Matrix of Services Handbook (2012 Revised Edition)*

### **Teacher Certification**

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

## **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Alachua County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

## 1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Alachua County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 (SBE). The geographic boundaries of the District are those of Alachua County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 45 District schools other than charter schools, 14 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$86.5 million was provided through the FEFP to the District for the District-reported 27,830.31 unweighted FTE as recalibrated, which included 1,759.76 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12<sup>th</sup>-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.

## 3. FTE Student Enrollment

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 student enrollment. For example, for prekindergarten through 3<sup>rd</sup> grade, 1.0 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, 1.0 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 1.0 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, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 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**

The 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 the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

#### **7. Educational Programs**

The 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: (1) Basic, (2) English for Speakers of Other Language, (3) Exceptional Student Education, 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, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Reporting of School Bell Schedules	1
1. J. J. Finley Elementary School	2 through 4
2. Sidney Lanier Center	5 through 8
3. Hospital and Homebound Program	9 through 13
4. Howard W. Bishop Middle School	14
5. Westwood Middle School	15 through 19
6. Alachua Elementary School	20
7. Santa Fe High School	NA
8. Idylwild Elementary School	21 and 22
9. Glen Springs Elementary School	NA
10. Professional Academy Magnet at Loftan High School	23
11. F. W. Buchholz High School	24 through 30
12. Hidden Oak Elementary School	31 through 33
13. Lawton M. Chiles Elementary School	34 through 36
14. The One Room School House Project*	NA
15. Einstein Montessori School*	NA

<u>School</u>	<u>Findings</u>
16. Alachua Learning Center, Inc. Elementary*	37
17. Florida School for Integrated Academics and Technologies at Gainesville, Inc.*	38 and 39
18. Alachua MYcroSchool of Integrated Academics and Technologies, Inc.*	40 through 42
19. Alachua eSchool (Virtual Franchise)	43
20. Alachua Virtual Instruction Program	NA

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined the Alachua County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes (FS); State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Alachua County District School Board complied, in all material respects, with State requirements relating to the

classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*,<sup>6</sup> we are required to report all deficiencies considered to be significant deficiencies or material weaknesses<sup>6</sup> 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation 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), FS, 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 SBE, 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  
June 28, 2016

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<sup>6</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.

## SCHEDULE F

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### POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Alachua County District School Board (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 Exceptional Student Education 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 student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (309) consisted of the total number 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 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (18,940) consisted of the total number 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	28
Hazardous Walking	370
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	952
All Other FEFP Eligible Students	<u>17,590</u>
Total	<u>18,940</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.

We noted the following material noncompliance: 42 of 337 students in our student transportation test<sup>7</sup> had exceptions involving their reported ridership classification or eligibility for State transportation funding.

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<sup>7</sup> For student transportation, the material noncompliance is composed of Findings 4, 5, 6, and 7 on SCHEDULE G.

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.	(2)		
Our tests included 337 of the 18,940 students reported as being transported by the District.		42	(21)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 21 students.		<u>21</u>	<u>(18)</u>
Total	<u>(2)</u>	<u>63</u>	<u>(39)</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 that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Alachua County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### 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 in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that the reported number of buses in operation was overstated by one bus in both the October 2014 and June 2015 reporting survey periods. We also noted that one student was reported as riding the bus during the June 2015 reporting survey period; however, District personnel provided documentation to support that the student was not enrolled in school during this time. We propose the following adjustment:

<b>October 2014 Survey</b>	
Number of Buses in Operation	(1)
<b>June 2015 Survey</b>	
Number of Buses in Operation	<u>(1)</u>
	<u>(2)</u>

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**June 2015 Survey (Continued)**

**12 Days in Term**

Individual Disability Education Act (IDEA)

- Prekindergarten (PK) through Grade 12, Weighted (1) (1)

2. [Ref. 52] Our general tests disclosed that three students (one student in the October 2014 reporting survey period and two students in the February 2015 reporting survey period) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were not IDEA students; however, the students lived more than 2 miles from school and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2014 Survey**

**90 Days in Term**

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1

**February 2015 Survey**

**90 Days in Term**

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2 0

3. [Ref. 53] Our general tests disclosed that 17 PK students (10 students in the October 2014 reporting survey period and 7 students in the February 2015 reporting survey period) were incorrectly reported in the Hazardous Walking (3 students) or All Other FEFP Eligible Students (14 students) ridership categories. District records did not demonstrate that the students were otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

**90 Days in Term**

Hazardous Walking (1)

All Other FEFP Eligible Students (9)

**February 2015 Survey**

**90 Days in Term**

Hazardous Walking (2)

All Other FEFP Eligible Students (5) (17)

**Findings**

4. [Ref. 54] One student in our test who was reported in the All Other FEFP Eligible Students ridership category in the February 2015 reporting survey period was not listed on the supporting bus driver’s report as having been transported. Consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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5. [Ref. 55] Twelve students in our test were incorrectly reported in the Hazardous Walking ridership category as follows: (a) 9 students did not have to cross a hazardous route to walk to school, and (b) the home addresses for 3 students could not be obtained. Consequently, the 12 students were not eligible to be reported in the Hazardous Walking ridership category and District records did not demonstrate that any of the 12 students were otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

Hazardous Walking	(7)	
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**February 2015 Survey**

90 Days in Term

Hazardous Walking	(5)	(12)
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6. [Ref. 56] Seven students (three students in the October 2014 reporting survey period and four students in the February 2015 reporting survey period) were incorrectly reported in the All Other FEFP Eligible Students ridership category. Six of the students lived less than 2 miles from school and the remaining student’s home address could not be obtained. District records did not demonstrate that any of the seven students were otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students	(3)	
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**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students	(4)	(7)
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

7. [Ref. 57] The *Individual Educational Plans (IEPs)* for 22 students in our tests (5 students in the October 2014 reporting survey period, 9 students in the February 2015 reporting survey period, and 8 students in the June 2015 reporting survey period) who were reported in the IDEA – PK through Grade 12, Weighted ridership category, either were not available for review at the time of the audit or did not indicate that the students met at least one of the five criteria required for reporting in the IDEA – PK through Grade 12, Weighted ridership category. We noted that 21 of the students were otherwise eligible for the All Other FEFP Eligible Students ridership category and 1 student was not eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

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

**February 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	8	

**June 2015 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	<u>8</u>	<u>(1)</u>

**Proposed Net Adjustment**

**(39)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that the Alachua County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and all reported buses have supporting bus driver reports; (2) students are reported in the correct ridership category based on their grade level and eligibility criteria; (3) only those students who are in membership and are documented as having been transported at least one time during the reporting survey period are reported for State transportation; (4) only eligible students who are on routes that are approved and determined as meeting the criteria for hazardous walking conditions and who need to cross the specific hazardous walking locations are reported in the Hazardous Walking ridership category; (5) the distance from home to school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category based on living more than 2 miles from their assigned schools or otherwise meet the eligibility criteria; and (6) *Individual Educational Plans (IEPs)* are maintained in readily accessible files and students who are reported in the Individuals with Disabilities Education Act (IDEA) - Prekindergarten through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for weighted classification as indicated on the students' *IEPs*.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

*Student Transportation General Instructions 2014-15*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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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 Exceptional Student Education student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

### 2. Transportation in Alachua County

For the fiscal year ended June 30, 2015, the District received \$4.1 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	0	0
October 2014	144	9,790
February 2015	141	9,049
June 2015	<u>24</u>	<u>101</u>
Total	<u>309</u>	<u>18,940</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rule, Chapter 6A-3, Florida Administrative Code, *Transportation*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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## BOARD MEMBERS

April M. Griffin  
Robert P. Hyatt  
Leannetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Eileen F. Roy



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## SUPERINTENDENT OF SCHOOLS

Karen D. Clarke, Acting Superintendent

*We are committed to the success of every student!*

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June 22, 2016

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

RE: Management Response to Tentative and Preliminary Findings of the Florida Education Finance Program, Full-Time Student Enrollment, and Student Transportation Audit of the Alachua County District School Board for FY 2014/2015.

Dear Ms. Norman:

We are in receipt of the preliminary and tentative audit report for the 2014-2015 FEFP Full-Time Equivalent Student Enrollment and Student Transportation. The audit report was reviewed by district staff and is accepted as presented.

We will 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 Florida Education Finance Program (FEFP) funding and documentation is retained to support this reporting
- 2) attendance for students is recorded period by period and teachers' attendance recording is monitored to ensure that all attendance is promptly recorded by the teachers
- 3) students' reported course schedule instructional minutes are in agreement with the schools' bell schedule minutes (districtwide finding)
- 4) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support the reporting
- 5) the English language proficiency of students being considered for continuation of their ESOL for placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the DEUSS, or by October 1 if the students' DEUSS is within the first 2 weeks of school and English Language Learner (ELL) Committees are timely convened subsequent to these assessments
- 6) ELL Student Plans are timely prepared, reviewed, and retained in the students' files and that the files contain documentation to support ESOL placements and identify all courses employing ESOL strategies.
- 7) ELL students are not reported for more than the 6-year period allowed for State funding of ESOL
- 8) ESE students are reported in accordance with the students' Matrix of Services forms that are properly and timely completed, dated, and maintained in the students' files
- 10) there is evidence of review of the Matrix of Services forms when an Individual Educational Plan (IEP) is written and, if services have changed or if the current Matrix of Services form is beyond 3 years old, a new form is developed to ensure that such forms accurately reflect the current IEP services in effect during the reporting survey period

- 11) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and time authorized on the students' IEPs and the students' placements in the Hospital and Homebound Program are supported by physicians Medical Certificates that cover the reporting survey periods
- 12) the on-campus portion of the course schedules for ESE students who are alternately assigned to Hospital and Homebound Program and to a school-based program reflect the actual instruction provided during reporting survey week
- 13) IEPs are timely prepared, signed by the required participants, and retained in the students' files
- 14) students in Career Education 9-12 are reported in accordance with timecards that are accurately completed signed and retained in readily accessible files
- 15) the course schedules for ESE students are reported entirely in the ESE program for which the students are eligible
- 16) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field
- 17) parents are timely and appropriately notified when their children are assigned to teacher teaching out of field; and
- 18) ESOL teachers earn the appropriated in-service points as required by rule and in accordance with the teachers' in-service training timelines; and
- 19) transportation department staff receives updated training on the accuracy of bus reporting for all students
- 20) all student transportation data is verified by both transportation and information resources staff to ensure accurate reporting.

The district has implemented additional procedures to ensure that student data are accurately and appropriately reported.

We appreciate the opportunity to respond to these preliminary and tentative findings. After reviewing our response, please advise me if you need further clarification on our part.

Sincerely,



Karen Clarke  
Acting Superintendent