

Report No. 2020-204  
May 2020

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**ALACHUA COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2018-19 fiscal year, Karen Clarke served as Superintendent and the following individuals served as Board members:

	District No.
Tina Certain from 11-20-18	1
April M. Griffin, Vice Chair through 11-19-18	1
Eileen F. Roy, Vice Chair from 11-20-18	2
Dr. Gunnar F. Paulson, Chair through 11-19-18	3
Dr. Leannetta McNealy	4
Robert P. Hyatt, Chair from 11-20-18	5

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

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

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**ALACHUA COUNTY DISTRICT SCHOOL BOARD**  
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# ALACHUA COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

ACCESS for ELLs 2.0	Assessing, Comprehension, and Communication in English State-to-State for English Language Learners 2.0
DEUSS	Date Entered United States School
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- State requirements governing teacher 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 were not met for 20 of the 121 teachers in our test. Four (3 percent) of the 121 teachers in our test taught at charter schools and 1 (5 percent) of the 20 teachers with exceptions taught at charter schools.
- 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	121	2	2%	46	2	4%
ESE Support Levels 4 and 5	45	-	NA	21	-	NA
Career Education 9-12	16	-	NA	6	-	NA
<b>Totals</b>	<b><u>182</u></b>	<b><u>2</u></b>		<b><u>73</u></b>	<b><u>2</u></b>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 60 of the 325 students in our student transportation test, in addition to 301 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 60 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 41.0667 (11.1879 applicable to District schools other than charter schools and 29.8788 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 75.3236 (42.0925 applicable to District schools other than charter schools and 33.2311 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 334 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$316,692 (negative 75.3236 times \$4,204.42), of which \$176,975 is applicable to District schools other than charter schools and \$139,717 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 DOE.

THE DISTRICT
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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 PK through 12th-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 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 43 schools other than charter schools, 14 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$103.6 million was provided through the FEFP to the District for the District-reported 29,078.77 unweighted FTE as recalibrated, which included 1,858.76 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
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### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve PK through 12th-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 costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE 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 by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>1</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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, 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 \$3.8 million for student transportation as part of the State funding through the FEFP.

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<sup>1</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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

### Report on Full-Time Equivalent 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 full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2018-19* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education 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 described in the preceding paragraph 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, Exceptional Student Education 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 full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>2</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, 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; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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<sup>2</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.

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 English for Speakers of Other Languages, Exceptional Student Education 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 full-time equivalent student enrollment including teacher certification 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.

### **Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 22, 2020

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2019, the Alachua County District School Board (District) reported to the DOE 29,078.77 unweighted FTE as recalibrated, which included 1,858.76 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 14 charter schools, 1 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 DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (60) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (13,690) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: 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 46 of the 121 students in our ESOL test,<sup>3</sup> 21 of the 45 students in our ESE Support Levels 4 and 5 test,<sup>4</sup> and 6 of the 16 students in our Career Education 9-12 test.<sup>5</sup> Two (2 percent) of the 121 students in our ESOL test attended charter schools and 2 (4 percent) of the 46 students with exceptions attended charter schools. None of the 45 students in our ESE Support Levels 4 and 5 test and none of the 16 students in our Career Education 9-12 test attended charter schools.

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	59	14	10,339	159	5	20,591.0400	131.2811	1.0772
Basic with ESE Services	59	14	2,841	127	10	7,328.1800	99.4698	(3.4608)
ESOL	40	14	424	121	46	604.9400	85.9938	(30.9408)
ESE Support Levels 4 and 5	25	10	68	45	21	65.0500	17.0453	(7.2322)
Career Education 9-12	12	1	<u>18</u>	<u>16</u>	<u>6</u>	<u>489.5600</u>	<u>2.5276</u>	<u>(.5101)</u>
All Programs	60	15	<u>13,690</u>	<u>468</u>	<u>88</u>	<u>29,078.7700</u>	<u>336.3176</u>	<u>(41.0667)</u>

<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 10, 11, 12, 13, 14, 15, 16, 18, 19, 23, 24, 27, 34, 37, 38, 39, 43, 44, 48, 51, 53, 57, and 59 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 5, 9, 20, 25, 28, 31, 35, 40, 41, 45, and 54 on *SCHEDULE D*.

<sup>5</sup> For Career Education 9-12, the material noncompliance is composed of Findings 29 and 30 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (389, of which 383 are applicable to District schools other than charter schools and 6 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board or Charter 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 were not met for 20 of the 121 teachers in our test.<sup>6</sup> Four (3 percent) of the 121 teachers in our test taught at charter schools and 1 (5 percent) of the 20 teachers with exceptions taught at charter schools.

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our 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 DOE.

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<sup>6</sup> For teachers, the material noncompliance is composed of Findings 6, 7, 21, 26, 32, 36, 42, 46, 49, 52, 58, and 60 on *SCHEDULE D.*

# SCHEDULE B

## EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT 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	15.2964	1.108	16.9484
102 Basic 4-8	2.0314	1.000	2.0314
103 Basic 9-12	9.5517	1.000	9.5517
111 Grades K-3 with ESE Services	4.4737	1.108	4.9569
112 Grades 4-8 with ESE Services	(4.3674)	1.000	(4.3674)
113 Grades 9-12 with ESE Services	(.5020)	1.000	(.5020)
130 ESOL	(29.9294)	1.185	(35.4663)
254 ESE Support Level 4	(3.0000)	3.619	(10.8570)
255 ESE Support Level 5	(4.2322)	5.642	(23.8781)
300 Career Education 9-12	(.5101)	1.000	(.5101)
Subtotal	<u>(11.1879)</u>		<u>(42.0925)</u>
<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	(26.3071)	1.108	(29.1483)
103 Basic 9-12	.5048	1.000	.5048
111 Grades K-3 with ESE Services	(3.0000)	1.108	(3.3240)
113 Grades 9-12 with ESE Services	(.0651)	1.000	(.0651)
130 ESOL	<u>(1.0114)</u>	1.185	<u>(1.1985)</u>
Subtotal	<u>(29.8788)</u>		<u>(33.2311)</u>
<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	(11.0107)	1.108	(12.1999)
102 Basic 4-8	2.0314	1.000	2.0314
103 Basic 9-12	10.0565	1.000	10.0565
111 Grades K-3 with ESE Services	1.4737	1.108	1.6329
112 Grades 4-8 with ESE Services	(4.3674)	1.000	(4.3674)
113 Grades 9-12 with ESE Services	(.5671)	1.000	(.5671)
130 ESOL	(30.9408)	1.185	(36.6648)
254 ESE Support Level 4	(3.0000)	3.619	(10.8570)
255 ESE Support Level 5	(4.2322)	5.642	(23.8781)
300 Career Education 9-12	(.5101)	1.000	(.5101)
Total	<u>(41.0667)</u>		<u>(75.3236)</u>

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 DOE. (See NOTE A5.)

## SCHEDULE C

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### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0082</u>	<u>#0121</u>	<u>#0151</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.2516	.....	.2516
103 Basic 9-12	.....	.....	7.3778	7.3778
111 Grades K-3 with ESE Services	.1002	.....	.....	.1002
112 Grades 4-8 with ESE Services	.1400	.....	.....	.1400
113 Grades 9-12 with ESE Services	.0500	.....	(.4999)	(.4499)
130 ESOL	.....	(.2516)	(6.3778)	(6.6294)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(.3802)	.....	(.5001)	(.8803)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.0900)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0900)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#0161</u></b>	<b><u>#0321</u></b>	<b><u>#0431</u></b>	<b><u>#0461</u></b>	
101	.0000	.....	6.2023	.....	1.2923	7.4946
102	.2516	3.4032	.0580	.....	(6.3282)	(2.6154)
103	7.3778	.....	.....	1.9255	.....	9.3033
111	.1002	.....	3.5002	.....	.5000	4.1004
112	.1400	(.0093)	.....	.....	(3.9986)	(3.8679)
113	(.4499)	.....	.....	.2535	.....	(.1964)
130	(6.6294)	(3.4032)	(6.7605)	(1.4945)	(1.4617)	(19.7493)
254	.0000	(1.0000)	(2.0000)	.....	.....	(3.0000)
255	(.8803)	1.0000	(1.0000)	(.6845)	(.5000)	(2.0648)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.5101)</u>	<u>.....</u>	<u>(.5101)</u>
Total	<u>(.0900)</u>	<u>(.0093)</u>	<u>.0000</u>	<u>(.5101)</u>	<u>(10.4962)</u>	<u>(11.1056)</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>#0482</u>	<u>#0501</u>	<u>#0531</u>	<u>#1003*</u>	
101	7.4946	4.8757	.8607	.7969	.....	14.0279
102	(2.6154)	1.5231	.8196	.4702	.....	.1975
103	9.3033	.....	.....	.....	.5048	9.8081
111	4.1004	.5002	.4999	(.0251)	.....	5.0754
112	(3.8679)	.....	.....	.....	.....	(3.8679)
113	(.1964)	.....	.....	.....	(.0651)	(.2615)
130	(19.7493)	(5.8987)	(1.6803)	(1.2671)	(.5048)	(29.1002)
254	(3.0000)	.....	.....	.....	.....	(3.0000)
255	(2.0648)	(1.0003)	(.4999)	.....	.....	(3.5650)
300	<u>(.5101)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5101)</u>
Total	<u>(11.1056)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0251)</u>	<u>(.0651)</u>	<u>(11.1958)</u>

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

\*Charter School

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>			<b>Total</b>
		<b><u>#1012*</u></b>	<b><u>#7004</u></b>	<b><u>#7023</u></b>	
101	14.0279	(26.3071)	.....	1.2685	(11.0107)
102	.1975	.....	1.3344	.4995	2.0314
103	9.8081	.....	.2484	.....	10.0565
111	5.0754	(3.0000)	.....	(.6017)	1.4737
112	(3.8679)	.....	.....	(.4995)	(4.3674)
113	(.2615)	.....	(.3056)	.....	(.5671)
130	(29.1002)	(.5066)	(.6672)	(.6668)	(30.9408)
254	(3.0000)	.....	.....	.....	(3.0000)
255	(3.5650)	.....	(.6672)	.....	(4.2322)
300	<u>(.5101)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5101)</u>
Total	<u>(11.1958)</u>	<u>(29.8137)</u>	<u>(.0572)</u>	<u>.0000</u>	<u>(41.0667)</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 STUDENT ENROLLMENT

### Overview

Alachua County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2018-19* issued by the DOE. 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 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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 – Certification of Attendance

1. [Ref. 8201, 12101, 14101, 15101, 16101, 32101, 43101, 46101, 48206, 50101, 53101, 100301, 101201] Our examination of the attendance procedures at 13 schools in our test disclosed that the Principals did not certify student attendance for the 2018-19 school year as required by SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the Principal (or the Principal’s designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the Principal (or the Principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this noncompliance as a disclosure finding with no proposed adjustment.

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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hospital Homebound (#0082)**

2. [Ref. 8202] The homebound instructors' contact logs for three ESE students enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.1300)	(.1300)
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3. [Ref. 8203] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled by the student's IEP. We propose the following adjustment:

255 ESE Support Level 5	.0400	.0400
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4. [Ref. 8204] A Physician's statement was not available at the time of our examination and could not be subsequently located to support one ESE student's placement in the Hospital and Homebound Program. In addition, the student's *Matrix of Services* form that accompanied the February 4, 2019, IEP was dated March 20, 2019, which was after the February 2019 reporting survey period, and the prior *Matrix of Services* form was not reviewed when the student's new IEP was prepared. We propose the following adjustment:

113 Basic 9-12	.0200	
255 ESE Support Level 5	(.0200)	.0000

5. [Ref. 8205/8206/8207/8208] The IEPs for four ESE students enrolled in the Hospital and Homebound Program were not accompanied by *Matrix of Services* forms that were valid at the time of the applicable reporting survey periods. We propose the following adjustments:

<u>Ref. 8205</u>		
112 Basic 4-8	.0600	
255 ESE Support Level 5	(.0600)	.0000

<u>Ref. 8206</u>		
111 Basic K-3	.1002	
255 ESE Support Level 5	(.1002)	.0000

<u>Ref. 8207</u>		
112 Basic 4-8	.0800	
255 ESE Support Level 5	(.0800)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

Ref. 8208		
113 Basic 9-12	.0300	
255 ESE Support Level 5	<u>(.0300)</u>	<u>.0000</u>
		<u>(.0900)</u>

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

6. [Ref. 12170] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1688	
130 ESOL	<u>(.1688)</u>	<u>.0000</u>

7. [Ref. 12171] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education, including substitute teachers. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, and did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

102 Basic 4-8	.0828	
130 ESOL	<u>(.0828)</u>	.0000
		<u>.0000</u>

**Gainesville High School (#0151)**

8. [Ref. 15102] School records did not demonstrate that required personnel had participated in the annual IEP meeting for one ESE student. We propose the following adjustment:

103 Basic 9-12	.4999	
113 Grades 9-12 with ESE Services	<u>(.4999)</u>	.0000

9. [Ref. 15103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program on October 4, 2018, which was prior to the October 2018 reporting survey period and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

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

10. [Ref. 15104] One student was incorrectly reported in ESOL. The student had been exited from the ESOL Program on August 6, 2018, which was prior to the October 2018 reporting survey period and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.5355	
130 ESOL	<u>(.5355)</u>	.0000

11. [Ref. 15105] School records did not demonstrate that the parents of two ELL students were notified of the students' ESOL placements prior to the October 2018 and February 2019 reporting survey periods. In addition, the *ELL Student Plans* for the students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.7452	
130 ESOL	<u>(.7452)</u>	.0000

**Findings**

**Gainesville High School (#0151)** (Continued)

12. [Ref. 15106/15107] The *ELL Student Plans* (Plans) for two ELL students were incomplete as the course schedules showing which courses were to employ ESOL strategies for the 2018-19 school year were not included with the Plans. We propose the following adjustments:

<u>Ref. 15106</u>		
103 Basic 9-12	.6690	
130 ESOL	<u>(.6690)</u>	.0000
<u>Ref. 15107</u>		
103 Basic 9-12	.3369	
130 ESOL	<u>(.3369)</u>	.0000

13. [Ref. 15108] The *ELL Student Plan* for one ELL student indicated that the student was solely authorized for ESOL services in a Sheltered Language Arts Program; consequently, the student was eligible to be reported for ESOL funding for only Language Arts related courses. We propose the following adjustment:

103 Basic 9-12	.6690	
130 ESOL	<u>(.6690)</u>	.0000

14. [Ref. 15109] ELL Committees were not convened for five ELL students within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency for four of the students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	2.3329	
130 ESOL	<u>(2.3329)</u>	.0000

15. [Ref. 15110] The English language proficiency of one ELL student was not assessed 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. In addition, the student's *ELL Student Plan* (Plan) was incomplete as the course schedule showing which courses were to employ ESOL strategies for the 2018-19 school year was not included with the Plan. We propose the following adjustment:

103 Basic 9-12	.4203	
130 ESOL	<u>(.4203)</u>	.0000

**Findings**

**Gainesville High School (#0151)** (Continued)

16. [Ref. 15111] One ELL student achieved a composite score of 4.0 or greater and a score of 4.0 or greater in the reading domain of the statewide English Language Proficiency Assessment (ACCESS for ELLs 2.0) and earned a passing score on the grade level Florida Statewide Assessment in English Language Arts (Level 3 or better). The student was not exited from the ESOL Program and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.6690	
130 ESOL	<u>(.6690)</u>	<u>.0000</u>
		<u>.0000</u>

**Alachua Elementary School (#0161)**

17. [Ref. 16102] School records did not demonstrate that one student, who was scheduled only to receive Speech Therapy, was in attendance during the October 2018 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.0093)</u>	(.0093)
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18. [Ref. 16103] ELL Committees were not convened by October 1 to consider three ELL students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, none of the *ELL Student Plans* contained the students’ course schedules identifying the courses that would employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	2.5524	
130 ESOL	<u>(2.5524)</u>	.0000

19. [Ref. 16104] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8508	
130 ESOL	<u>(.8508)</u>	.0000

20. [Ref. 16105] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	<u>.0000</u>
		<u>(.0093)</u>

**Findings**

**Idylwild Elementary School (#0321)**

21. [Ref. 32171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Physical Education but taught courses that required certification in Elementary Education and ESE. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. Since the students involved are cited in Finding 25 (Ref. 32105), we present this disclosure finding with no proposed adjustment. .0000

22. [Ref. 32102] One student was incorrectly reported in Program No. 101 (Basic K-3). The student had a valid EP and should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.5002)	
111 Grades K-3 with ESE Services	<u>.5002</u>	.0000

23. [Ref. 32103] The *ELL Student Plans* (Plans) for four ESOL students were incomplete as the course schedules showing which courses were to employ ESOL strategies for the 2018-19 school year were not included with the Plans. We propose the following adjustment:

101 Basic K-3	3.4016	
130 ESOL	<u>(3.4016)</u>	.0000

24. [Ref. 32104] The file for one ESOL student did not contain an *ELL Student Plan* that was valid for the 2018-19 school year. We propose the following adjustment:

101 Basic K-3	.8504	
130 ESOL	<u>(.8504)</u>	.0000

25. [Ref. 32105] School records did not demonstrate that prior *Matrix of Services* (Matrix) forms for three ESE students were reviewed or that new Matrix forms were developed when the students’ annual IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	3.0000	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

26. [Ref. 32170/72/73/74] Four teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not *(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Idylwild Elementary School (#0321)** (Continued)

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. In addition, one teacher (Ref. 32170) had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 32170</u>		
101 Basic K-3	.0475	
102 Basic 4-8	.0580	
130 ESOL	<u>(.1055)</u>	.0000
<u>Ref. 32172</u>		
101 Basic K-3	.4814	
130 ESOL	<u>(.4814)</u>	.0000
<u>Ref. 32173</u>		
101 Basic K-3	.4804	
130 ESOL	<u>(.4804)</u>	.0000
<u>Ref. 32174</u>		
101 Basic K-3	1.4412	
130 ESOL	<u>(1.4412)</u>	<u>.0000</u>
		 <u>.0000</u>

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

27. [Ref. 43102] ELL Committees were not convened by October 1 to consider two ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.0775	
130 ESOL	<u>(1.0775)</u>	.0000

28. [Ref. 43103] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. In addition, school records did not evidence a valid IEP and *Matrix of Services* form covering the October 2018 reporting survey period had been prepared. We propose the following adjustment:

103 Basic 9-12	.4310	
255 ESE Support Level 5	<u>(.4310)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

29. [Ref. 43104] Timecards were not available at the time of our examination and could not be subsequently located for three Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.3155)	(.3155)
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30. [Ref. 43105] More work hours were reported than were supported by the timecards for three Career Education 9-12 students who participated in OJT. In addition, the timecard for one student reported in the February 2019 reporting survey period was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.1946)	(.1946)
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31. [Ref. 43106] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2535	
255 ESE Support Level 5	(.2535)	.0000

32. [Ref. 43170/71/72] Three teachers taught a Basic subject area class that included ELL students but had earned either only 30 (Ref. 43171) or none (Ref. 43170/72) of the 60 in-service 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. 43170</u>		
103 Basic 9-12	.0801	
130 ESOL	(.0801)	.0000

<u>Ref. 43171</u>		
103 Basic 9-12	.0801	
130 ESOL	(.0801)	.0000

<u>Ref. 43172</u>		
103 Basic 9-12	.2568	
130 ESOL	(.2568)	.0000

(.5101)

**Findings**

**High Springs Community School (#0461)**

33. [Ref. 46102] Our review of the *Recorded Attendance Reports* disclosed that for one teacher, School records did not evidence that attendance was submitted for any of the 11 days of the February 2019 reporting survey period. School management advised us that this teacher was on extended leave during that time and the class was taught by a substitute teacher. However, the attendance rosters documenting student attendance taken manually by substitute teachers were not retained for the 2018-19 school year. Consequently, the attendance for the 21 students in the teacher’s class (2 students were in our Basic test and 1 student was in our Basic with ESE Services test) could not be substantiated. We propose the following adjustment:

102 Basic 4-8	(6.4976)	
112 Grades 4-8 with ESE Services	<u>(3.9986)</u>	(10.4962)

34. [Ref. 46103] The *ELL Student Plans (Plans)* for two ELL students were incomplete as the course schedules showing which courses were to employ ESOL strategies for the 2018-19 school year were not included with the Plans. We propose the following adjustment:

101 Basic K-3	1.1038	
130 ESOL	<u>(1.1038)</u>	.0000

35. [Ref. 46104] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon intermittent placement in the Hospital and Homebound Program. School records evidenced that the student solely received on-campus instruction during the October 2018 reporting survey period and had not met the criteria of consecutive absences to be eligible for intermittent homebound instruction; consequently, the student should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

36. [Ref. 46170/71] 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 and that one teacher (Ref. 46171) had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline . We propose the following adjustments:

<b>Findings</b>	<b>Proposed Net Adjustments (Unweighted FTE)</b>	
<b>High Springs Community School (#0461) (Continued)</b>		
<u>Ref. 46170</u>		
101 Basic K-3	.1885	
130 ESOL	<u>(.1885)</u>	.0000
 <u>Ref. 46171</u>		
102 Basic 4-8	.1694	
130 ESOL	<u>(.1694)</u>	<u>.0000</u>
		<u>(10.4962)</u>

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

37. [Ref. 48201] The *ELL Student Plans* (Plans) for seven ELL students were incomplete as the course schedules showing which courses were to employ ESOL strategies for the 2018-19 school year were not included with the Plans. We propose the following adjustment:

101 Basic K-3	3.4218	
102 Basic 4-8	.7602	
130 ESOL	<u>(4.1820)</u>	.0000

38. [Ref. 48202] The *ELL Student Plans* for four ELL students indicated that the students were solely authorized for ESOL services in mainstream Language Art courses; consequently, the students were eligible to be reported for ESOL funding only in mainstream Language Arts courses. We propose the following adjustment:

101 Basic K-3	.5739	
102 Basic 4-8	.5742	
130 ESOL	<u>(1.1481)</u>	.0000

39. [Ref. 48203] One ELL student achieved a composite score of 4.0 or greater and a score of 4.0 in the reading domain of the statewide English Language Proficiency Assessment (ACCESS for ELLs 2.0). However, the student was not exited from the ESOL Program and an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.3799	
130 ESOL	<u>(.3799)</u>	.0000

40. [Ref. 48204] School records did not evidence that one ESE student had a valid IEP. The student's file contained an IEP that expired on October 2, 2017, and a new IEP was  
(Finding Continues on Next Page)

**Findings**

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

not completed until October 17, 2018, which was after the October 2018 reporting survey period. In addition, the student was reported in Program No. 255 (ESE Support Level 5) based upon intermittent placement in the Hospital and Homebound Program. School records indicated that the student solely received on-campus instruction during the October 2018 reporting survey period and had not met the criteria of consecutive absences to be eligible for intermittent homebound instruction; consequently, the student should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.5001	
255 ESE Support Level 5	<u>(.5001)</u>	.0000

41. [Ref. 48205] One ESE student's *Matrix of Services* form that accompanied the December 14, 2018, IEP was dated February 28, 2019, which was after the February 2019 reporting survey period, and the prior *Matrix of Services* form was not reviewed when the student's new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5002	
255 ESE Support Level 5	<u>(.5002)</u>	.0000

42. [Ref. 48270] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1887	
130 ESOL	<u>(.1887)</u>	.0000
		<u>.0000</u>

**Kimball Wiles Elementary School (#0501)**

43. [Ref. 50102] The English language proficiency of one ELL student was not assessed 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	.4105	
130 ESOL	<u>(.4105)</u>	.0000

**Findings**

**Kimball Wiles Elementary School (#0501)** (Continued)

44. [Ref. 50103] ELL Committees were not convened for two ELL students by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	.4105	
102 Basic 4-8	.8196	
130 ESOL	<u>(1.2301)</u>	.0000

45. [Ref. 50104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. The student was dismissed from the Hospital and Homebound Program on June 27, 2018, which was prior to the reporting survey period; thus, the student should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

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

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

101 Basic K-3	.0397	
130 ESOL	<u>(.0397)</u>	<u>.0000</u>
		<u>.0000</u>

**Newberry Elementary School (#0531)**

47. [Ref. 53102] School records did not demonstrate that one student, who was scheduled only to receive Speech Therapy, was in attendance during the February 2019 reporting survey period. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0251)</u>	(.0251)
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48. [Ref. 53103] One student was incorrectly reported in ESOL. The student had been exited from the ESOL Program on September 30, 2018, which was prior to the October 2018 reporting survey period and should have been reported in Program No. 103 (Basic 4-8). We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Newberry Elementary School (#0531)** (Continued)

102 Basic 4-8	.4105	
130 ESOL	<u>(.4105)</u>	.0000

49. [Ref. 53170/71] Two teachers taught Primary Language Arts, one (Ref. 53170) of whom also taught Basic subject area courses, 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. In addition, the teachers had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, or 60 in-service points (Ref. 53170) 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. 53170</u>		
101 Basic K-3	.7452	
130 ESOL	<u>(.7452)</u>	.0000

<u>Ref. 53171</u>		
101 Basic K-3	.0517	
102 Basic 4-8	.0597	
130 ESOL	<u>(.1114)</u>	<u>.0000</u>
		<u>(.0251)</u>

**North Central Florida Public Charter School (#1003)**

50. [Ref. 100302] One ESE student withdrew from School on February 1, 2019, which was prior to the February 2019 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0651)</u>	(.0651)
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51. [Ref. 100303] The English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to one 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	.5048	
130 ESOL	<u>(.5048)</u>	<u>.0000</u>
		<u>(.0651)</u>

**Findings**

**Boulware Springs Charter School (#1012)**

52. [Ref. 101270] One teacher taught Primary Language Arts and Basic subject area courses to classes 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 student were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and Rule 6A-1.0907, FAC, and the teacher’s in-service training timeline. Since the student involved is cited in Finding 53 (Ref. 101202), we present this disclosure finding with no proposed adjustment. .0000

53. [Ref. 101202] Our review of the School’s *Recorded Class Attendance Reports* for the October 2018 and February 2019 reporting survey periods disclosed that one teacher was not listed as having submitted student attendance in the October 2018 reporting survey period and one teacher was not listed as having submitted attendance for both the October 2018 and February 2019 reporting survey periods. Consequently, in the absence of source attendance records attested to by the teachers, we could not validate the attendance eligibility of 42 students (3 students were in our Basic test, 1 student was in our Basic with ESE Services test, and 1 student was in our ESOL test) that were taught by these teachers. In addition, School records did not document one ELL student’s ESOL placement. We propose the following adjustment:

101 Basic K-3	(26.3071)	
111 Grades K-3 with ESE Services	(3.0000)	
130 ESOL	(.5066)	<u>(29.8137)</u>
		<u>(29.8137)</u>

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

54. [Ref. 700401] The course schedule for one virtual education student in our ESE Support Levels 4 and 5 test was incorrectly reported for eight courses in Program No. 255 (ESE Support Level 5). The student’s IEP and *Matrix of Services* form were applicable only to services in the Hospital and Homebound Program; consequently, the courses should have been reported in Program No 102 (Basic 4-8). We propose the following adjustment:

102 Basic 4-8	.6672	
255 ESE Support Level 5	(.6672)	.0000

**Findings**

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

55. [Ref. 700402] One ESE virtual education student in our Basic with ESE Services test was not enrolled in one virtual education course during either the October 2018 or February 2019 reporting survey period and did not complete the course by the end of the school year as required per the *FTE General Instructions 2018-19*. Consequently, the course was not eligible to be reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0572)	(.0572)
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56. [Ref. 700403] School records did not evidence that two ESE students enrolled in the Gifted ESE Program had *Educational Plans* that were valid during the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	.2484	
113 Grades 9-12 with ESE Services	(.2484)	.0000

57. [Ref. 700404] 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. In addition, the student’s *ELL Student Plan (Plan)* was incomplete as the course schedule showing which courses were to employ ESOL strategies for the 2018-19 school year was not included with the Plan. We propose the following adjustment:

102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000
		(.0572)

**Alachua Virtual Instruction Program (District Provided) (#7023)**

58. [Ref. 702371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in Art. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. Since the students were reported in only Basic Programs, we present this disclosure finding with no proposed adjustment.

.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Alachua Virtual Instruction Program (District Provided) (#7023)** (Continued)

59. [Ref. 702301] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the course schedule showing which courses were to employ ESOL strategies for the 2018-19 school year was not included with the Plan. We propose the following adjustment:

101 Basic K-3	.6668	
130 ESOL	<u>(.6668)</u>	.0000

60. [Ref. 702370/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Elementary Education but taught courses that required certification in Art. 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. 702370</u>		
101 Basic K-3	.6017	
111 Grades K-3 with ESE Services	<u>(.6017)</u>	.0000

<u>Ref. 702372</u>		
102 Basic 4-8	.4995	
112 Grades 4-8 with ESE Services	<u>(.4995)</u>	.0000

.0000

**Proposed Net Adjustment**

**(41.0667)**

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS
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We recommend that Alachua County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) automated attendance records are appropriately certified by the Principal or a designee attesting to the completeness and accuracy of attendance recorded in the District's automated attendance system in accordance with SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) homebound teachers' instructional contact logs are retained in readily accessible files for students enrolled in the Hospital and Homebound Program; (3) schedules for students concurrently or intermittently enrolled in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs, for the correct number of instructional minutes and the correct amount of FTE, and as supported by timely prepared Physicians' statements; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated, and retained in readily assessable files; (5) all required participants are in attendance at the students' IEP development meetings and sign the IEPs; (6) IEPs and *Educational Plans* are timely reviewed and retained in readily accessible files; (7) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE programs; (8) *ELL Student Plans* are timely prepared, support student's ESOL placement, identify all of the courses that are to employ ESOL strategies, and the students' records are retained in readily accessible files; (9) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding; (10) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (11) parents are timely notified of their children's ESOL placements; (12) ELL Committees are convened prior to continuing students in the ESOL Program who have been assessed Fluent English Speakers; (13) attendance records are properly prepared and retained in accordance with SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (14) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (15) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (16) students enrolled in virtual education instructional programs are reported in accordance with the *FTE General Instructions 2018-19*; (17) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (18) parents are timely notified when their children are assigned to teachers teaching out of field; (19) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503, and 6A-6.0907, FAC, and the teachers'

in-service training timelines; and (20) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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 including teacher certification 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*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2018-19*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

*FTE General Instructions 2018-19*

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

### **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, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

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

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

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

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

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

*FTE General Instructions 2018-19*

## **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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

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

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

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

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

## **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *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 STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Alachua County District School Board (District), the FEFP, the FTE, and related areas is provided below.

## 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 PK through 12th-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 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 43 schools other than charter schools, 14 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$103.6 million was provided through the FEFP to the District for the District-reported 29,078.77 unweighted FTE as recalibrated, which included 1,858.76 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 PK through 12th-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 on 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 PK through 3rd 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

#### **5. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the DOE 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 Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

#### **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) ESOL, (3) ESE, and (4) Career Education 9-12.

## 8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, 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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *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 including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Certification of Attendance	1
1. Hospital Homebound	2 through 5
2. Howard W. Bishop Middle School	6 and 7
3. Westwood Middle School	NA
4. Gainesville High School	8 through 16
5. Alachua Elementary School	17 through 20
6. Idylwild Elementary School	21 through 26
7. F. W. Buchholz High School	27 through 32
8. High Springs Community School	33 through 36
9. Hidden Oak Elementary School	37 through 42
10. Kimball Wiles Elementary School	43 through 46
11. Newberry Elementary School	47 through 49
12. North Central Florida Public Charter School*	50 and 51
13. Boulware Springs Charter School*	52 and 53
14. Alachua eSchool (Virtual Franchise)	54 through 57
15. Alachua Virtual Instruction Program (District Provided)	58 through 60

\* 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

### 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 for the fiscal year ended June 30, 2019. 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 *FTE General Instructions 2018-19 (Appendix F)* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph 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 Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>7</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, 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; accordingly, we express no such opinion. 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 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

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<sup>7</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 G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements 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.

**Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 22, 2020

## 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 to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2019. (See NOTE B.) The population of vehicles (268) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (16,494) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	12
Hazardous Walking	281
IDEA – PK through Grade 12, Weighted	789
All Other FEFP Eligible Students	<u>15,412</u>
Total	<u>16,494</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 60 of 325 students in our student transportation test.<sup>8</sup>

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<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 4, 5, 6, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 325 of the 16,494 students reported as being transported by the District.	60	(37)
In conjunction with our general tests of student transportation we identified certain issues related to 301 additional students.	<u>301</u>	<u>(297)</u>
Total	<u>361</u>	<u>(334)</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 DOE.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Alachua County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2018-19 (Appendix F)* issued by the DOE. 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 2018 reporting survey periods and the February and June 2019 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 (e.g., once for the October 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that two students were not enrolled in school during the October 2018 reporting survey period and one student was not enrolled in the June 2019 reporting survey period; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students (2)

**June 2019 Survey**

14 Days in Term

IDEA - PK through Grade 12, Weighted (1) (3)

2. [Ref. 52] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that the students were eligible for reporting in the Teenage Parents and Infants ridership category. We propose the following adjustments:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**October 2018 Survey**

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(1)	

**February 2019 Survey**

90 Days in Term

Teenage Parents and Infants	1	
All Other FEFP Eligible Students	(1)	0

3. [Ref. 53] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a center (DJJ Regional Detention Center) that did not require transportation services during the October 2018 reporting survey period; consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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4. [Ref. 54] Sufficient documentation was not maintained to support the reporting of 50 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01 (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

**Findings**

Updated site review checklists for each area were not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition.

We determined that 23 of these test students lived more than 2 miles from their assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category with the remaining 27 students not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	13	

**February 2019 Survey**

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	<u>10</u>	(27)

5. [Ref. 55] Our general tests disclosed that District records did not support the ridership of 297 students (4 students were in our test) conveyed via general-purpose transportation (city buses). We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(142)	
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**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(155)</u>	(297)
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6. [Ref. 56] One student in our test was not listed on the reported bus driver's report; consequently, the student's ridership was not supported. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

Teenage Parents and Infants	<u>(1)</u>	(1)
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

7. [Ref. 57] Our general tests disclosed that two students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for one student did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category and the IEP for one student was not available at the time of our examination and could not be subsequently located. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

8. [Ref. 58] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category for the June 2019 reporting survey period. The student was not classified as a student with a disability under IDEA and was not enrolled in a nonresidential DJJ Program; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

**June 2019 Survey**

14 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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9. [Ref. 59] The IEPs for four students in our test did not document the need for ESY services and the students were not enrolled in a nonresidential DJJ program. Consequently, the students were not eligible for State transportation funding during the summer reporting survey periods. We propose the following adjustment:

**June 2019 Survey**

14 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(3)</u>	<u>(4)</u>

**Proposed Net Adjustment**

**(334)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Alachua County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (2) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (3) students solely enrolled in a residential DJJ facility are not reported for State transportation funding; (4) Transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain documentation as required by Section 1006.23, Florida Statutes; (5) documentation is retained to support the reporting of students transported on city buses; (6) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on student IEPs, which are retained in readily accessible files; and (7) only ESE students attending ESY programs as noted on the students' IEPs or students attending a nonresidential DJJ program are reported for State transportation funding in the summer reporting survey periods.

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*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2018-19 (Appendix F)*

## NOTES TO SCHEDULES

### NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Alachua County District School Board (District) student transportation and related areas is provided below.

#### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes.

#### 2. Transportation in Alachua County

For the fiscal year ended June 30, 2019, the District received \$3.8 million for student transportation as part of the State funding through the 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 Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	-	-	-
October 2018	126	8,203	985
February 2019	127	8,187	1,120
June 2019	<u>15</u>	<u>104</u>	<u>14</u>
Totals	<u>268</u>	<u>16,494</u>	<u>2,119</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*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. 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

Tina Certain  
Robert P. Hyatt  
Leannetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Eileen F. Roy

## SUPERINTENDENT OF SCHOOLS

Karen D. Clarke



An 'A-rated' District

Mission Statement: We are committed to the success of every student!

District Office  
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(352) 955-7559

May 13, 2020

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported to the Alachua County School District, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019.

After reviewing the preliminary and tentative audit report, the District is in agreement with all the findings for district entities. The individual findings for Teacher Certifications, ESE, ESOL, Career Education On-the-Job, Student Transportation and Hospital Homebound have been reviewed by the appropriate Department Heads. On-going training efforts in these areas will be emphasized to avoid further findings on future audits.

The District also concurs with the findings relating to charter schools. The findings for these schools have been shared with appropriate charter personnel and we will continue to provide training and support to avoid future findings. Boulware Springs Charter School acknowledges the findings, but reserves the right to request an appeal hearing with the Florida Department of Education.

A request for a list of current School Board members and their email addresses was included in the request for the Management's Response and Representation Letter. That list attached to this response.

I would also like to express our appreciation for the manner with which the audit was conducted. Your staff conducted themselves with professionalism throughout the audit and was very helpful in discussing the areas of the audit.

Sincerely,



Karen D. Clarke  
Superintendent