

Report No. 2023-040  
October 2022

**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, 2021



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2020-21 fiscal year, Dr. Carlee Simon served as Superintendent from December 7, 2020; Donna Jones served as Acting Superintendent from December 2, 2020 to December 6, 2020; Karen Clarke served as Superintendent through December 1, 2020; and the following individuals served as Board Members:

	<u>District No.</u>
Tina Certain, Vice Chair from 11-17-20	1
Diyonne L. McGraw from 11-17-20 through 6-16-21 <sup>a</sup>	2
Eileen F. Roy through 11-16-20, Chair	2
Dr. Gunnar F. Paulson	3
Dr. Leannetta McNealy, Chair from 11-17-20, Vice Chair through 11-16-20	4
Robert P. Hyatt	5

<sup>a</sup> Seat declared vacant by the Governor on 6-17-21, and member position remained vacant through fiscal year end.

The team leader was Alex Riggins, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at [aileenpeterson@aud.state.fl.us](mailto:aileenpeterson@aud.state.fl.us) or by telephone at (850) 412-2972.

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

## LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 Basic, Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), and ESE Support Levels 4 and 5, 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, 2021. 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 23 of the 71 teachers in our test. Two (3 percent) of the 71 teachers in our test taught at charter schools and 1 (4 percent) of the 23 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
Basic	172	25	15%	26	4	14%
Basic with ESE Services	118	15	13%	18	4	21%
ESOL	16	1	6%	6	1	17%
ESE Support Levels 4 and 5	13	-	NA	5	-	NA
<b>Totals</b>	<b><u>319</u></b>	<b><u>41</u></b>		<b><u>55</u></b>	<b><u>9</u></b>	

Noncompliance related to the reported FTE student enrollment resulted in 30 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 56.4476 (3.9635 applicable to District schools other than charter schools and 52.4841 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 72.8473 (15.8396 applicable to District schools other than charter schools and 57.0077 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 29 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$314,663 (negative 72.8473 times \$4,319.49), of which \$68,419 is applicable to District schools other than charter schools and \$246,244 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

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 46 schools<sup>1</sup> other than charter schools, 13 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$115.1 million was provided through the FEFP to the District for the District-reported 27,745.16 unweighted FTE as recalibrated, which included 1,624.14 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

**FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve 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

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<sup>1</sup> Includes the John M. McKay Scholarships for Students with Disabilities and Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

## **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 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

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<sup>2</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.

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.



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, 2021. 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 2020-21* 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 for a direct examination engagement 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 modified 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, 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, 2021.

## **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>3</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 waste 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.

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<sup>3</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.

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 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 Basic, Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5. 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  
October 12, 2022

# **SCHEDULE A**

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## **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, 2021, the Alachua County District School Board (District) reported to the DOE 27,745.16 unweighted FTE as recalibrated, which included 1,624.14 unweighted FTE as recalibrated for charter schools, at 46 District schools other than charter schools, 13 charter schools, 1 cost centers, 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, 2021. (See NOTE B.) The population of schools (62) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, 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 (9,035) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 26 of the 172 students in our Basic test,<sup>4</sup> 18 of the 118 students in our Basic with ESE Services test,<sup>5</sup> 6 of the 16 students in our ESOL test,<sup>6</sup> and 5 of the 13 students in our ESE Support Levels 4 and 5 test.<sup>7</sup> Twenty-five (15 percent) of the 172 students in our Basic test attended charter schools and 4 of the 26 (14 percent) students with exceptions attended charter schools. Fifteen (13 percent) of the 118 students in our Basic with ESE Services test attended charter schools and 4 of the 18 (21 percent) students with exceptions attended charter schools. One (6 percent) of the 16 students in our ESOL test attended charter schools and 1 of the 6 (17 percent) students with exceptions attended charter schools. None of the 13 students in our ESE Support Levels 4 and 5 test attended charter schools.

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<sup>4</sup> For Basic, the material noncompliance is composed of Findings 3, 4, 9, 14, 19, 22, and 25 on *SCHEDULE D*.

<sup>5</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 3, 4, 9, 15, 20, 22, 23, 25, and 28 on *SCHEDULE D*.

<sup>6</sup> For ESOL, the material noncompliance is composed of Findings 4, 5, 7, 9, 25, and 30 on *SCHEDULE D*.

<sup>7</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 4, 10, 21, and 27 on *SCHEDULE D*.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	61	20	6,923	172	26	20,164.7100	140.6080	(22.6188)
Basic with ESE Services	60	20	2,066	118	18	6,558.0900	90.7225	(6.1602)
ESOL	35	6	30	16	6	482.2600	11.3380	(4.7752)
ESE Support Levels 4 and 5	22	7	16	13	5	49.6700	10.5659	(3.8148)
Career Education 9-12	12	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>490.4300</u>	<u>.0000</u>	<u>(19.0786)</u>
All Programs	62	20	<u>9,035</u>	<u>319</u>	<u>55</u>	<u>27,745.1600</u>	<u>253.2344</u>	<u>(56.4476)</u>

### **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (179, of which 177 are applicable to District schools other than charter schools and 2 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 23 of the 71 teachers in our test.<sup>8</sup> Two (3 percent) of the 71 teachers in our test taught at charter schools and 1 (4 percent) of the 23 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.

<sup>8</sup> For teachers, the material noncompliance is composed of Findings 2, 6, 8, 11, 12, 16, 17, 18, 24, 26, and 29 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<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	1.5039	1.124	1.6904
102 Basic 4-8	3.0343	1.000	3.0343
103 Basic 9-12	18.4953	1.012	18.7172
111 Grades K-3 with ESE Services	.5208	1.124	.5854
112 Grades 4-8 with ESE Services	.4797	1.000	.4797
113 Grades 9-12 with ESE Services	(.6873)	1.012	(.6955)
130 ESOL	(4.4168)	1.184	(5.2295)
254 ESE Support Level 4	(3.1476)	3.644	(11.4699)
255 ESE Support Level 5	(.6672)	5.462	(3.6442)
300 Career Education 9-12	<u>(19.0786)</u>	1.012	<u>(19.3075)</u>
Subtotal	<u>(3.9635)</u>		<u>(15.8396)</u>
<b>Charter Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	(31.9786)	1.124	(35.9440)
102 Basic 4-8	(13.1736)	1.000	(13.1736)
103 Basic 9-12	(.5001)	1.012	(.5061)
111 Grades K-3 with ESE Services	(3.9703)	1.124	(4.4626)
112 Grades 4-8 with ESE Services	(3.0032)	1.000	(3.0032)
113 Grades 9-12 with ESE Services	.5001	1.012	.5061
130 ESOL	<u>(.3584)</u>	1.184	<u>(.4243)</u>
Subtotal	<u>(52.4841)</u>		<u>(57.0077)</u>
<b>Total of Schools</b>			
<b>No. Program<sup>1</sup></b>	<b>Proposed Net Adjustment<sup>2</sup></b>	<b>Cost Factor</b>	<b>Weighted FTE<sup>3</sup></b>
101 Basic K-3	(30.4747)	1.124	(34.2536)
102 Basic 4-8	(10.1393)	1.000	(10.1393)
103 Basic 9-12	17.9952	1.012	18.2111
111 Grades K-3 with ESE Services	(3.4495)	1.124	(3.8772)
112 Grades 4-8 with ESE Services	(2.5235)	1.000	(2.5235)
113 Grades 9-12 with ESE Services	(.1872)	1.012	(.1894)
130 ESOL	(4.7752)	1.184	(5.6538)
254 ESE Support Level 4	(3.1476)	3.644	(11.4699)
255 ESE Support Level 5	(.6672)	5.462	(3.6442)
300 Career Education 9-12	<u>(19.0786)</u>	1.012	<u>(19.3075)</u>
Total	<u>(56.4476)</u>		<u>(72.8473)</u>

<sup>1</sup> See NOTE A7.

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

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the 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</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0052</u>	<u>#0111</u>	<u>#0281</u>	
101 Basic K-3	.....	.....	.3687	.3687
102 Basic 4-8	.8418	(.0614)	.7465	1.5269
103 Basic 9-12	.2848	.....	.....	.2848
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.5000	(.0606)	.4795	.9189
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	.....	.....	(1.1655)	(1.1655)
254 ESE Support Level 4	(1.6266)	.....	(.5003)	(2.1269)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(.1220)</u>	<u>(.0711)</u>	<u>(.1931)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b>Balance Forward</b>
		<b><u>#0421</u></b>	<b><u>#0481</u></b>	<b><u>#0541</u></b>	<b><u>#0602</u></b>	
101	.3687	.....	.....	1.1352	.....	1.5039
102	1.5269	.....	1.4481	(.0846)	(.1602)	2.7302
103	.2848	19.0608	.....	.....	(.1628)	19.1828
111	.0000	.....	.....	.5208	.....	.5208
112	.9189	.....	.....	(.0251)	.....	.8938
113	.0000	.....	.....	.....	(.4602)	(.4602)
130	(1.1655)	.....	(1.4481)	(1.1364)	.....	(3.7500)
254	(2.1269)	.....	.....	(.5208)	.....	(2.6477)
255	.0000	.....	.....	.....	.....	.0000
300	<u>.0000</u>	<u>(19.0608)</u>	<u>.....</u>	<u>.....</u>	<u>(.0178)</u>	<u>(19.0786)</u>
Total	<u>(.1931)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1109)</u>	<u>(.8010)</u>	<u>(1.1050)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<b>No.</b>	<b>Brought Forward</b>	<b>Proposed Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0603</b>	<b>#0604</b>	<b>#0961*</b>	<b>#0981*</b>	
101	1.5039	.....	.....	.....	(31.9786)	(30.4747)
102	2.7302	.4229	(1.2860)	.....	(13.1736)	(11.3065)
103	19.1828	.4624	(1.2257)	(.5001)	.....	17.9194
111	.5208	.....	.....	.....	(3.9703)	(3.4495)
112	.8938	(.3879)	(.0262)	.....	(3.0032)	(2.5235)
113	(.4602)	.1013	(.2526)	.5001	.....	(.1114)
130	(3.7500)	.....	.....	.....	(.3584)	(4.1084)
254	(2.6477)	(.4999)	.....	.....	.....	(3.1476)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(19.0786)</u>	.....	.....	.....	.....	<u>(19.0786)</u>
Total	<u>(1.1050)</u>	<u>.0988</u>	<u>(2.7905)</u>	<u>.0000</u>	<u>(52.4841)</u>	<u>(56.2808)</u>

<sup>1</sup>These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Total</u>
	<u>Brought Forward</u>	<u>#7004</u>	<u>#7023</u>	
101 Basic K-3	(30.4747)	.....	.....	(30.4747)
102 Basic 4-8	(11.3065)	.5004	.6668	(10.1393)
103 Basic 9-12	17.9194	.0758	.....	17.9952
111 Grades K-3 with ESE Services	(3.4495)	.....	.....	(3.4495)
112 Grades 4-8 with ESE Services	(2.5235)	.....	.....	(2.5235)
113 Grades 9-12 with ESE Services	(.1114)	(.0758)		(.1872)
130 ESOL	(4.1084)	.....	(.6668)	(4.7752)
254 ESE Support Level 4	(3.1476)	.....	.....	(3.1476)
255 ESE Support Level 5	.0000	(.6672)	.....	(.6672)
300 Career Education	<u>(19.0786)</u>	.....	.....	<u>(19.0786)</u>
Total	<u>(56.2808)</u>	<u>(.1668)</u>	<u>.0000</u>	<u>(56.4476)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

# 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 2020-21* 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*.

### Findings

*Our examination included the July and October 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 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.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

#### A. Quinn Jones Center (#0052)

1. [Ref. 5201] The *Matrix of Services* (Matrix) form for one ESE student was not reviewed and updated when the student's new IEP dated February 4, 2020, was amended on February 10, 2020. In addition, the student's Matrix form included 13 special consideration points in the ratings total, indicating the student was in the Hospital and Homebound Program. However, the student was receiving instruction as a home-based student and not based on a medical need prescribed by a doctor's note (i.e., a *Physician Statement form*). We propose the following adjustment:

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

2. [Ref. 5270] One teacher taught Reading to classes composed entirely of ESE students but was not properly certified to teach ESE students and was not approved by the School Board to teach these students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESE. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**A. Quinn Jones Center (#0052)** (Continued)

102 Basic 4-8	.8418	
103 Basic 9-12	.2848	
254 ESE Support Level 4	<u>(1.1266)</u>	<u>.0000</u>
		<u>.0000</u>

**Joseph Williams Elementary School (#0111)**

3. [Ref. 11101] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A- 1.045111, FAC; and *FTE General Instructions 2020-21*, page 1. Specifically, we noted that the reported schedules for 209 students (6 students were in our Basic test and 3 students were in our Basic with ESE Services test) were incorrectly reported. Our recalculation of the students’ actual hours of instruction disclosed a total of 899.47 hours of instruction, resulting in overreported FTE of .1220. We propose the following adjustment:

102 Basic 4-8	(.0614)	
112 Grades 4-8 with ESE Services	<u>(.0606)</u>	<u>(.1220)</u>
		<u>(.1220)</u>

**Chester Shell Elementary School (#0281)**

4. [Ref. 28101] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and *FTE General Instructions 2020-21*, page 1. Specifically, we noted that the School incorrectly reported the FTE for 131 students (3 students were in our Basic test, 2 students were in our Basic with ESE Services test, 1 student was in our ESOL test, and 1 student was in our ESE Support Levels 4 and 5 test). Our recalculation of the students’ actual hours of instruction disclosed a total of 899.47 hours of instruction, resulting in FTE being overreported. In addition, an ELL Committee was not convened for the 1 ELL student (noted in our ESOL test) by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS, and the *ELL Student Plan* (Plan) for *(Finding Continues on Next Page)*

**Findings**

**Chester Shell Elementary School (#0281)** (Continued)

this student was incomplete as the Plan did not include the student’s 2020-21 course schedule.

We also noted that School records did not demonstrate that the *Matrix of Services* form for one ESE student (noted above in our ESE Support Levels 4 and 5 test) was reviewed or updated when the student’s IEP was reviewed. We propose the following adjustment:

102 Basic 4-8	.7465	
112 Grades 4-8 with ESE Services	.4795	
130 ESOL	(.7968)	
254 ESE Support Level 4	<u>(.5003)</u>	(.0711)

5. [Ref. 28102] An ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted the *ELL Student Plan* (Plan) for the student was incomplete as the Plan did not include the student’s 2020-21 course schedule. We propose the following adjustment:

101 Basic K-3	.3687	
130 ESOL	<u>(.3687)</u>	.0000
		<u>(.0711)</u>

**Eastside High School (#0421)**

6. [Ref. 42170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	19.0608	
300 Career Education 9-12	<u>(19.0608)</u>	.0000
		<u>.0000</u>

**Fort Clarke Middle School (#0481)**

7. [Ref. 48101] An ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8394	
130 ESOL	<u>(.8394)</u>	.0000

8. [Ref. 48170] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Fort Clarke Middle School (#0481)** (Continued)

102 Basic 4-8	.6087	
130 ESOL	<u>(.6087)</u>	.0000
		<u>.0000</u>

**C. W. Norton Elementary School (#0541)**

9. [Ref. 54101] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and *FTE General Instructions 2020-21*, page 1. Specifically, we noted that the reported schedules for 194 students (4 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 1 student was in our ESOL test) were incorrectly reported. Our recalculation of the actual hours of instruction disclosed a total of 899.47 hours, resulting in overreported FTE of .1109. We propose the following adjustment:

102 Basic 4-8	(.0846)	
112 Grades 4-8 with ESE Services	(.0251)	
130 ESOL	<u>(.0012)</u>	(.1109)

10. [Ref. 54102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student’s IEP was reviewed or updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5208	
254 ESE Support Level 4	<u>(.5208)</u>	.0000

11. [Ref. 54170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.3810	
130 ESOL	<u>(.3810)</u>	.0000

12. [Ref. 54171/72] Two teachers taught Primary Language Arts courses to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach students out of field in ESOL. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>C. W. Norton Elementary School (#0541)</u></b> (Continued)		
<u>Ref. 54171</u>		
101 Basic K-3	.3770	
130 ESOL	<u>(.3770)</u>	.0000
 <u>Ref. 54172</u>		
101 Basic K-3	.3772	
130 ESOL	<u>(.3772)</u>	<u>.0000</u>
		<u>(.1109)</u>

**Alachua Academy (#0602)**

13. [Ref. 60201] Our inquiry and review of the School’s attendance procedures and *Recorded Class Attendance Reports* disclosed that the attendance record-keeping procedures were not sufficient for five students (students were not in our test) during the June 2021 reporting survey period. The School did not require the teachers to enter daily attendance into the District’s School Management System (Skyward); consequently, we were unable to determine the attendance for these students. We propose the following adjustment:

102 Basic 4-8	(.1602)	
103 Basic 9-12	<u>(.6408)</u>	(.8010)

14. [Ref. 60202] A portion of the course schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12) during the July 2020 reporting survey period. The School’s records included a valid IEP that supported the student’s placement in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.0400)	
113 Grades 9-12 with ESE Services	<u>.0400</u>	.0000

15. [Ref. 60203] The IEP for one ESE student covering the February 2021 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	<u>(.5002)</u>	.0000

**Findings**

**Alachua Academy (#0602)** (Continued)

16. [Ref. 60270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Culinary. 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:

103 Basic 9-12	.0178	
300 Career Education 9-12	<u>(.0178)</u>	<u>.0000</u>
		<u>(.8010)</u>

**AMIkids GAINESVILLE, Inc. (#0603)**

17. [Ref. 60370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Math. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding No. 21 (Ref. 60303), we present this disclosure finding with no proposed adjustment. 0000

18. [Ref. 60371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that required certification in Social Science. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding No. 21 (Ref. 60303), we present this disclosure finding with no proposed adjustment. .0000

19. [Ref. 60301] The FTE for 31 students (3 students were in our Basic test) in the July 2020 and June 2021 reporting survey periods was incorrectly reported as the School’s instructional calendar indicated that the terms were for 22 days (.1222 FTE) and 19 days (.1056 FTE), respectively, and the students were instead reported for varied amounts of FTE resulting in the students’ overall underreported FTE. In addition, the School’s records included a valid IEP that supported one student’s placement in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.0644)	
103 Basic 9-12	.0172	
112 Grades 4-8 with ESE Services	.0994	
113 Grades 9-12 with ESE Services	<u>.0466</u>	<u>.0988</u>

**Findings**

**AMikids GAINESVILLE, Inc. (#0603)** (Continued)

20. [Ref. 60302] Signed and dated *IEP Meeting Participants* pages for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4873	
103 Basic 9-12	.4452	
112 Grades 4-8 with ESE Services	(.4873)	
113 Grades 9-12 with ESE Services	<u>(.4452)</u>	.0000

21. [Ref. 60303] The *Matrix of Services* (Matrix) form for one ESE student reported in Program No. 254 (ESE Support Level 4) did not accurately reflect the services provided at the student’s school of enrollment for the February 2021 reporting survey period. The student was enrolled at AMikids and School personnel did not review or update the student’s Matrix that was created at the student’s previous school of enrollment (A. Quinn Jones Center) to indicate whether the services on the Matrix form were to be continued for the student at AMikids. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	<u>.0000</u>
		<u>.0988</u>

**Pace Center for Girls, Inc. (#0604)**

22. [Ref. 60401] Our examination of the student courses and the FTE reported at Pace, a DJJ facility, disclosed the course schedules were incorrectly reported and that the FTE was overreported for both the July 2020 and June 2021 reporting survey periods. The School’s daily instructional schedule supported 1,514 CMW and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. We noted differences ranging from 161 to 166 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s daily instructional schedule. Since most of the students were reported at only one school for the October 2020 and February 2021 reporting survey periods and their reported FTE was recalibrated to 1.0, the incorrect reporting did not affect their ultimate funding level; however, the July 2020 and June 2021  
*(Finding Continues on Next Page)*

**Findings**

**Pace Center for Girls, Inc. (#0604)** (Continued)

reporting survey periods were not part of the recalibration process, and the FTE was overstated for each of these survey periods.

Specifically, the FTE for 107 of the students (5 students were in our Basic test and 2 students were in our Basic with ESE Services test) during the July 2020 and June 2021 reporting survey periods was incorrectly reported. The *FTE General Instructions 2020-21* provides that the calculation of FTE for students in DJJ programs shall be limited to 25 hours per week, with the actual number of days reported in Survey 1 and Survey 4 dependent on the approved calendar. The School’s approved instructional calendar supported term lengths of 25 instructional days in the July 2020 reporting survey period (or approximately .1375 FTE per student due to the School’s reduction of instructional hours on Wednesdays) and 25 instructional days in the June 2021 reporting survey period (or approximately .1402 FTE per student); however, the School generally overreported the students for .1614 FTE for July 2020 (Survey 1) and .1675 for June 2021 (Survey 4). In addition, one student in our Basic test was not in attendance during the June 2021 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(1.2860)	
103 Basic 9-12	(1.2257)	
112 Grades 4-8 with ESE Services	(.0262)	
113 Grades 9-12 with ESE Services	<u>(.2526)</u>	<u>(2.7905)</u>
		<u>(2.7905)</u>

**Micanopy Academy (#0961) Charter School**

23. [Ref. 96101] The course schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12) during the October 2020 reporting survey period. The School’s records included a valid IEP that supported the student’s placement in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.5001)	
113 Grades 9-12 with ESE Services	<u>.5001</u>	<u>.0000</u>
		<u>.0000</u>

**Findings**

**Healthy Learning Academy Charter School (#0981)**

24. [Ref. 98170] 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 Charter School Board to teach these students out of field in ESOL. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding No. 25 (Ref. 98101), we present this disclosure finding with no proposed adjustment.

.0000

25. [Ref. 98101] Our inquiry regarding the School’s attendance procedures and our review of the School’s *Recorded Class Attendance Reports* disclosed that the School’s attendance record-keeping procedures were not sufficient during the February 2021 reporting survey period. The School did not require teachers to enter daily attendance into the District’s School Management System (Skyward). Instead, the School’s Secretary/Office Manager recorded the daily attendance into Skyward. The School also did not generate *Attendance Summary Reports by Class* for teachers to sign and acknowledge the accuracy of the daily attendance entered into Skyward by the Secretary/Office Manager; consequently, we were unable to determine the attendance for 105 students (4 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 1 student was in our ESOL test) reported at the School during the February 2021 reporting survey period. In addition, 1 of the students was incorrectly reported in ESOL for the October 2020 reporting survey period. The student had been exited from the ESOL Program on August 28, 2020, which was prior to the October 2020 reporting survey period and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

101 Basic K-3	(31.9786)	
102 Basic 4-8	(13.1736)	
111 Grades K-3 with ESE Services	(3.9703)	
112 Grades 4-8 with ESE Services	(3.0032)	
130 ESOL	<u>(.3584)</u>	<u>(52.4841)</u>
		<u>(52.4841)</u>

**Findings**

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

26. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught courses that required certification in Science. In addition, the students’ parents were not notified of the teacher’s out-of-field status. Since the students were reported in a Basic Program, we present this disclosure finding with no proposed adjustment. .0000

27. [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 IEPs and *Matrix of Services* forms 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). In addition, two of the student’s courses were incorrectly reported for FTE. The courses were only reported during the June 2021 reporting survey period based on the student’s successful completion of the courses on June 22 and 24, 2021; however, the *FTE General Instructions 2020-21* provide that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180 day school year. Since the courses were not completed prior to the end of the District’s 180-day school year on June 16, 2021, they were ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	.5004	
255 ESE Support Level 5	<u>(.6672)</u>	(.1668)

28. [Ref. 700402] The *Educational Plan* for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.0758	
113 Grades 9-12 with ESE Services	<u>(.0758)</u>	<u>.0000</u>
		<u>(.1668)</u>

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

29. [Ref. 702370] Twelve 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 or PK Primary Education but taught courses that required certification in Art. *(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

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

In addition, the students' parents were not notified of the teachers' out-of-field status. Since the students were reported in a Basic Program, we present this disclosure finding with no proposed adjustment.

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30. [Ref. 702301] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the Plan did not include the student's 2020-21 course schedule. We propose the following adjustment:

102 Basic 4-8  
130 ESOL

.6668  
(.6668)

.0000

.0000

**Proposed Net Adjustment**

**(56.4476)**

# 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) FTE is properly reported for all students, particularly for students enrolled in a DJJ Program during the summer reporting survey periods; (2) student course schedules are fully funded only when students are provided the minimum required annual hours of instruction; (3) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (4) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (5) 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, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (6) *ELL Student Plans* include the students' schedules, are timely prepared, readily available, and retained in students' files; (7) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation that includes *ELL Student Plans* and IEPs are retained to support that reporting, particularly for students in the ESOL and ESE Programs; (8) all required participants are involved in the development of students' EPs or IEPs and documentation of this participation is maintained in the students' files; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared, and are retained in the students' files; (10) schedules for students enrolled concurrently or intermittently in virtual instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (11) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (12) all teachers, including 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 properly notified of the teacher's out-of-field placement; and (13) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A 6.0907, FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements 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 2020-21*

### **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 2020-21*

*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 2020-21*

### **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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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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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 46 schools other than charter schools, 13 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$115.1 million was provided through the FEFP to the District for the District-reported 27,745.16 unweighted FTE as recalibrated, which included 1,624.14 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

#### **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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and, Survey 4 was performed June 14 through 18, 2021.

## **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*

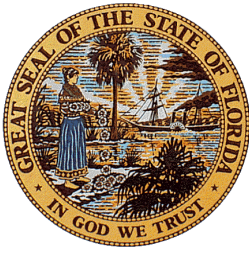
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>
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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, 2021. 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>
1. A. Quinn Jones Center	1 and 2
2. Lake Forest Elementary School	NA
3. W. A. Metcalfe Elementary School	NA
4. Joseph Williams Elementary School	3
5. Abraham Lincoln Middle School	NA
6. Hawthorne Middle/High School	NA
7. Chester Shell Elementary School	4 and 5
8. Eastside High School	6
9. Fort Clarke Middle School	7 and 8
10. C. W. Norton Elementary School	9 through 12
11. Alachua Academy	13 through 16
12. AMIkids GAINESVILLE, Inc.	17 through 21
13. Pace Center for Girls, Inc.	22
14. Expressions Learning Arts Academy*	NA
15. Micanopy Academy*	23
16. Healthy Learning Academy Charter School*	24 and 25
17. Alachua Learning Academy Middle*	NA
18. Resilience Charter School Inc*	NA
19. Alachua eSchool (Virtual Franchise)	26 through 28
20. Alachua Virtual Instruction Program (District Provided)	29 and 30

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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111 West Madison Street  
Tallahassee, Florida 32399-1450



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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, 2021. 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 2020-21 (Appendix G)* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, waste, 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**

In our opinion, the Alachua County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

## **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>9</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 waste 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. 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. 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.

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<sup>9</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.

## 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  
October 12, 2022

# 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 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, 2021. (See NOTE B.) The population of vehicles (327) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (8,514) 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>
IDEA – PK through Grade 12, Weighted	510
All Other FEFP Eligible Students	<u>8,004</u>
Total	<u>8,514</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.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(58)	-	-
Our tests included 258 of the 8,514 students reported as being transported by the District.	-	10	(5)
In conjunction with our general tests of student transportation we identified certain issues related to 27 additional students.	-	<u>27</u>	<u>(24)</u>
Total	<u>(58)</u>	<u>37</u>	<u>(29)</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 2020-21 (Appendix G)* 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

*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 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 3,698 students were reported for an incorrect number of DIT. Due to inclement weather, the District was closed on November 12, 2020, resulting in a reduction of 1 instructional day from the District's instructional calendar for the students. Consequently, the District should have reported 89 DIT rather than 90 DIT for the October 2020 reporting survey. We propose the following adjustment:

#### **October 2020 Survey**

##### 90 Days in Term

IDEA - PK through Grade 12, Weighted	(210)	
All Other FEFP Eligible Students	(3488)	

##### 89 Days in Term

IDEA - PK through Grade 12, Weighted	210	
All Other FEFP Eligible Students	<u>3488</u>	0

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

2. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by 58 buses, as follows:

- a. 55 buses (50 in the October 2020 reporting survey period and 5 in the February 2021 reporting survey period) were recorded with invalid bus numbers due to data entry errors when keying in the bus numbers. In addition, one bus driver report recorded with an invalid bus number was not signed and dated by the bus driver attesting to the accuracy of the ridership reflected on the report.
- b. 3 bus drivers' reports for 3 buses in the October 2020 reporting survey period were not available at the time of our examination and could not be subsequently located.

Consequently, the ridership of 21 students reported could not be validated. We propose the following adjustments:

**October 2020 Survey**

Number of Buses in Operation (53)

89 Days in Term

All Other FEP Eligible Students	<u>(21)</u>	(21)
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**February 2021 Survey**

Number of Buses in Operation (5)

Number of Buses Adjusted (58)

3. [Ref. 53] Our general tests disclosed that one student was not eligible to be reported for State transportation funding. The student was enrolled in the Hospital and Homebound Program which did not require transportation services during the October 2020 reporting survey period. We propose the following adjustment:

**October 2020 Survey**

89 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
--------------------------------------	------------	-----

4. [Ref. 54] Eight students (five students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for four of the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category, and the IEPs for the remaining 4 students were not available at the time of our examination and could not be subsequently located.

*(Finding Continues on Next Page)*

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

However, we determined that these students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2020 Survey**

89 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	6	

**February 2021 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

5. [Ref. 55] Our general tests disclosed that two students in February 2021 reporting survey period were not listed on the supporting bus driver’s report. We propose the following adjustment:

**February 2021 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(2)
----------------------------------	------------	-----

6. [Ref. 56] Two students were not enrolled in school during the June 2021 reporting survey period; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

**June 2021 Survey**

8 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(2)</u>	(2)
--------------------------------------	------------	-----

7. [Ref. 57] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned school. The students were not otherwise eligible for State transportation funding. We propose the following adjustment:

**October 2020 Survey**

89 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	<u>(3)</u>
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**Proposed Net Adjustment**

**(29)**

# 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) the number of DIT is accurately reported; (2) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (3) students enrolled in the District's Hospital and Homebound Program are not reported for State transportation funding; (4) 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 each student's IEP; (5) 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; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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 2020-21 (Appendix G)*

# 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 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, 2021, 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>
October 2020	178	3,698	612
February 2021	134	4,744	840
June 2021	<u>15</u>	<u>72</u>	<u>-</u>
Totals	<u>327</u>	<u>8,514</u>	<u>1,452</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, 2021. 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  
Leanetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Mildred Russell

## SUPERINTENDENT OF SCHOOLS

Shane L. Andrew, Superintendent



District Office  
620 East University Avenue  
Gainesville, Florida  
32601-5498

www.sbac.edu  
(352) 955-7300

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

---

October 12, 2022

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

Attn: Aileen B. Peterson

Dear Ms. Norman:

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2021 has been reviewed by district staff. Enclosed is the district response to the audit findings and a description of the corrective actions we will implement.

The district concurs with the findings for all district run schools, DJJ centers and most of the findings related to the charter schools. The Healthy Learning Center, school 01-0981, is planning to appeal the finding in reference to the attendance record keeping procedures not being sufficient for the February 2021 reporting period and requests guidance regarding the procedures for filing this appeal (Finding 25, Reference 98101).

If you have any questions or need more information regarding the district response, please contact Kim Neal, Director of FTE/State Reporting at 352-955-7712 or [nealkm@gm.sbac.edu](mailto:nealkm@gm.sbac.edu).

Thank you and your team for your assistance in this process.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shane Andrew", is written over a faint, light blue circular watermark or background.

Shane Andrew  
Superintendent

Below are the responses and corrective action that has already taken place and/or will be implemented from Alachua County Public Schools regarding the audit findings shared in the preliminary and tentative report of the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Audit for the fiscal year ending June 30, 2021. The findings and reference numbers are indicated for each finding and findings are grouped together so that findings that have the same or similar responses are not repeated multiple times.

**Exceptional Student Education (ESE):**

Finding 1 – The ESE Compliance Supervisor has been assigned to monitor the Hospital Homebound program. The Hospital Homebound teachers will complete a new Matrix of Services whenever the an IEP is completed or updated. As a part of the review and prior to Hospital Homebound placement, the Compliance Supervisor will also ensure the placement is appropriate and based on a medical need prescribed by a doctor's note.

*Reference: 5201*

Findings 4, 10, 21 – School based ESE teachers and administrators will receive training on completion of the Matrix of Services and a new Matrix of Services will be completed whenever an IEP is written and/or updated. This review will ensure that the Matrix of Services accurately represents the services provided.

*Reference: 28101, 54102, 60303*

Findings 14, 19, 23 – Schools and/or district staff will ensure that the proper FEFP is reported for students who are identified as Exceptional Education Students by making sure that all data is accurate and up to date. Schools will be trained to review the reports during our survey monitoring periods to review the "FTE Calculator" from the student information system to review the FEFP coding for students prior to survey submission.

*Reference: 60202, 60301, 96101*

Findings 15, 20 – A district Staffing Specialist is now assigned to DJJ sties to monitor IEPs and Matrix of Services to ensure proper paperwork is completed and available upon request.

*Reference: 60203, 60302*

Findings 27, 28 – A district Staffing Specialist is now assigned to eSchool and an ESE teacher and guidance counselor have been allocated to monitor IEPs, EPs and Matrix of Services for all students in eSchool.

*Reference: 700401, 700402*

**English Language Learners (ELL):**

Findings 4, 5, 7, 25, 30 – The district’s ESOL/ELL department works with school-site ESOL Contacts. The department sends out monthly emails with instructions for ESOL extension and re-evaluation meetings for students being considered for ESOL placement beyond 3 years from DUESS. Guidelines for ESOL extension and re-evaluation meetings are included in Alachua County Public Schools ESOL Handbook. Guidelines for completely and correctly filling out an ELL Plan are included in Alachua County Public Schools ESOL Handbook. Guidelines for ESOL extension and re-evaluation meetings and Guidelines for completely and correctly filling out an ELL Plan are included in the annual ESOL Contact training.

*Reference: 28101, 28102, 48101, 98101, 702301*

**Teacher Certification:**

Findings 2 ,8, 12, 16, 17, 18, 24, 26, 29 – The district Human Resources department provides training to all administrators on Certification/Out of Field procedures, including deadlines to submit to Board. The district’s Certification Analyst will continue to monitor the certifications of all Instructional Employees. The district provides templates for Parent Letter Notifications.

*Reference: 5270, 48170, 54171, 54172, 60270, 60370, 60371, 98170, 700470, 702370*

Findings 6, 11 – Every effort will continue to be made to identify and hire certified teachers.

*Reference: 42170, 54170*

**Attendance Recording Procedures:**

Findings 3, 4, 9 – Upon creation of the district’s school calendar annually, the calendar committee, in conjunction with the FTE/State Reporting department, will ensure that all schools meet the 180 day and/or minimum hourly equivalent of instruction at all levels. If school days are cancelled, the district will ensure that enough instructional time is scheduled to make up the amount of time equal to or exceeding the minimum hourly equivalent at each level.

*Reference: 11101, 28101, 54101*

Findings 13, 25 – Training is provided annually regarding the Attendance Record Keeping Procedures will all schools. Additionally, during each survey period and survey preparation, we review the procedures again. School data entry staff run reports and sign off on the Survey Checklist for each survey period indicating that teachers have completed and signed their Attendance Verification Reports. Principals then complete a Principal Attendance Certification letter and sign off on the school’s Survey Checklist. The signed Survey Checklist and Principal Attendance Certification letter is submitted to the FTE/State Reporting

department for documentation and copies kept at each school site, along with the signed Teacher Attendance Verification Reports.

NOTE: School 01-0981 plans to appeal finding 25, reference 98101, related to Attendance Record Keeping Procedures for 105 students during the February 2021 reporting period.

Reference: 60201, 98101

Findings 19, 22 – Training for each DJJ site will be given to ensure the sites understand reporting for summer surveys to properly report summer minutes. Additionally, for each survey period, files of what has been submitted for each DJJ site is sent to the data entry staff, as well as administrator, to review what has been submitted prior to the amendment window closing. Procedures for review, as well as using the “FTE Calculator” will be reviewed.

Reference: 60301, 60401

Finding 22 – During Survey trainings and preparation, training regarding the 11-day count and Attendance Record Keeping Procedures are reviewed. Also, an Attendance Occurrence Report is built for schools to monitor students who have not been in attendance during the 11-day attendance window. Using this report, schools are asked to monitor attendance daily during the attendance window to ensure all students in attendance are accounted for and document those students who did not attend. Schools are then to indicate the students who were not in attendance on the Survey Checklist for the survey period. Upon receipt of the Survey Checklist, FTE/State Reporting staff review the attendance for listed students and remove them from FTE reporting.

Reference: 60401

Finding 27 – Timelines for completion of eSchool/virtual courses have been reviewed with the eSchool Principal to ensure completion by required timelines.

Reference: 700401

### **Transportation:**

Finding 1 - The district transportation management will verify all days reported for the semester term. If instructional days are canceled and not scheduled for make-up we will reduce the regular term by the number of days of canceled instructional days.

Reference: 51

Finding 2 - A bigger emphasis will be placed on making sure all information is true and accurate which is to be verified before the information is downloaded to the database. We have started a new bus driver spreadsheet which documents route numbers, bus numbers, absent bus drivers, and substitute bus driver route

numbers and bus numbers. We have also started using route coordinator instructions to make sure all route/bus numbers are correct; all surveys are signed and all documentation is verified.

*Reference: 52*

Findings 3, 4 - The transportation department will provide more detailed training for routers, dispatchers and bus drivers prior to the FTE surveys to ensure the reporting of riders in the correct ridership category. An increased emphasis will be placed on acquiring the appropriate documentation to support students in specialized programs in advance of the survey period.

*Reference: 53, 54*

Findings 5, 6 - Each bus driver is responsible for conducting a pre-survey which helps clean up each school bus roster before the actual survey.

*Reference: 55, 56*

Finding 7 – The transportation department will place internal controls which will ensure all courtesy riders are marked correctly. Reports are run which lists courtesy riders and samples are taken and information is verified to make sure courtesy ridership is not incorrectly reported in FEFP eligible student ridership categories.

*Reference: 57*