

**School District
of
Collier County**

Report on
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2002



WILLIAM O. MONROE, CPA

School District of Collier County

Report on
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION
For the Fiscal Year Ended June 30, 2002

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This examination was conducted by Michael D. Yurick; Richard J. Miller; and Richard Schlusemeyer, CPA. Please address inquiries regarding this report to Joseph L. Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

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Full-Time Equivalent (FTE) Students and Student Transportation
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MANAGEMENT'S RESPONSE



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL

STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

***Independent Auditor's Report
School District of Collier County, Florida
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students***

We have examined management's assertion, included in its representation letters dated March 22, 2002, and December 16, 2002, that the School District of Collier County, Florida, complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2002. These requirements are found primarily in Chapter 236, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 228 through 234, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our examination procedures disclosed the following instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, Limited English Proficient (LEP) students and Exceptional students in ESE Support Levels 4 and 5:

1. Teachers

Thirty-seven of the 261 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Administrative Rules regarding qualified instructional personnel, School Board approval and parental notification for out-of-field teachers, and the earning of in-service training points, as specified below. (See SCHEDULE D for referenced findings.)

Twenty-two teachers were out-of-field and their out-of-field status was not approved on a timely basis by the School Board (finding nos. 8, 14, 18, 25, 26, 30, 40, 57, 58, 61, 68, 69, and 71). Six of these teachers also had untimely parental notifications (finding nos. 14, 58, 61, and 68).

Eight out-of-field teachers had untimely parental notifications (finding nos. 15, 17, 21, 27, and 70).

Four teachers taught out-of-field without the School Board's approval to do so (finding nos. 12, 41, 52, and 63).

Two teachers had not earned the required number of in-service training points in English for Speakers of Other Languages (ESOL) strategies (finding nos. 11 and 72).

One out-of-field teacher did not have parental notification (finding no. 24).

2. Students

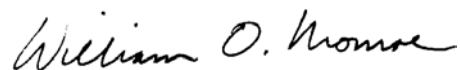
We noted exceptions involving 65 of the 665 students in our Limited English Proficient (LEP) student sample (finding nos. 6, 7, 13, 16, 20, 22, 28, 33, 34, 35, 36, 43, 45, 47, 48, 54, 55, 56, 59, and 62) and 17 of the 141 students in our Exceptional student sample for ESE Support Levels 4 and 5 (finding nos. 3, 5, 9, 19, 23, 29, 49, 50, 53, 60, 64, and 67). These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. Examples of the records cited as missing or with deficiencies included: *Limited English Proficient (LEP) Student Plans*; timecards; extended placement documentation for the English for Speakers of Other Languages (ESOL) program; *Individual Educational Plans (IEPs)*; and *Matrix of Services* forms. (See SCHEDULE D for above-referenced findings.)

In our opinion, except for the instances of material noncompliance noted above involving teachers the reporting of, and the preparation and maintenance of supporting documentation for, Limited English Proficient (LEP) students and Exceptional students in ESE Support Levels 4 and 5, the School District of Collier County, Florida, complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2002.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the School District of Collier County, Florida. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA

Examination completed on:
December 11, 2002

SCHEDULE A

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2002

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
1. <u>Basic</u>					
Population ³	34	100.00%	17,020	100.00%	23,732.0700
Sample Size ⁴	20	58.82%	960	5.64%	832.6099
Students w/Exceptions	-	-	5	(0.52%)	-
Net Audit Adjustments ⁵	-	-	-	-	132.4144
2. <u>English for Speakers of Other Languages (ESOL)</u>					
Population ³	34	100.00%	3,548	100.00%	4,381.2100
Sample Size ⁴	20	58.82%	665	18.74%	546.7964
Students w/Exceptions	-	-	65	(9.77%)	-
Net Audit Adjustments ⁵	-	-	-	-	(125.3752)
3. <u>Exceptional</u>					
<u>Basic with ESE Services</u>					
Population ³	35	100.00%	4,365	100.00%	6,449.0200
Sample Size ⁴	20	57.14%	775	17.75%	664.0833
Students w/Exceptions	-	-	10	(1.29%)	-
Net Audit Adjustments ⁵	-	-	-	-	.3258
<u>ESE Support Levels 4 and 5</u>					
Population ³	30	100.00%	357	100.00%	447.3200
Sample Size ⁴	19	63.33%	141	39.50%	122.5200
Students w/Exceptions	-	-	17	(12.06%)	-
Net Audit Adjustments ⁵	-	-	-	-	(9.0000)
4. <u>Vocational 6-12</u>					
Population ³	14	100.00%	4,404	100.00%	1,000.0700
Sample Size ⁴	8	57.14%	184	4.18%	29.1242
Students w/Exceptions	-	-	11	(5.98%)	-
Net Audit Adjustments ⁵	-	-	-	-	(3.5334)

<u>All Programs</u>					
Population	35	100.00%	29,694	100.00%	36,009.6900
Sample Size	20	57.14%	2,725	9.18%	2,195.1338
Students w/Exceptions	-	-	108	(3.96%)	-
Net Audit Adjustments ⁵	-	-	-	-	(5.1684)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Cont.)

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
**FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND TEST RESULTS**
For the Fiscal Year Ended June 30, 2002

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification</u> ⁶				
Population	35	100.00%	933	100.00%
Sample Size ⁴	20	57.14%	261	27.97%
Exceptions ⁶	-	-	37	(14.18%)

¹ See [NOTE A6](#).

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See [NOTE A4](#).)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, etc.). The population shown for the number of students is the total number of students in the program indicated for the schools in our sample. The population shown for full-time equivalent (FTE) students is the total of the figures for each school in the District (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2002. (See [NOTE A5](#).)

⁴ See [NOTE B](#).

⁵ These audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification (see footnote 6 and [SCHEDULE D](#)).

⁶ Our examination procedures, which tested teacher certification for English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, disclosed 37 instances of noncompliance. (See [SCHEDULE D](#), finding nos. 8, 11, 12, 14, 15, 17, 18, 21, 24, 25, 26, 27, 30, 40, 41, 52, 57, 58, 61, 63, 68, 69, 70, 71, and 72.)

The accompanying notes are an integral part of this schedule.

SCHEDULE B

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2002

<u>No.</u>	<u>Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101	Basic K-3	67.9800	1.007	68.4559
102	Basic 4-8	37.1657	1.000	37.1657
103	Basic 9-12	27.2687	1.113	30.3501
111	Grades K-3 with ESE Services	2.0200	1.007	2.0341
112	Grades 4-8 with ESE Services	(.2155)	1.000	(.2155)
113	Grades 9-12 with ESE Services	(1.4787)	1.113	(1.6458)
130	ESOL	(125.3752)	1.265	(158.5996)
254	ESE Support Level 4	(7.5000)	3.948	(29.6100)
255	ESE Support Level 5	(1.5000)	5.591	(8.3865)
300	Vocational 6-12	<u>(3.5334)</u>	1.206	<u>(4.2613)</u>
Total		<u>(5.1684)</u>		<u>(64.7129)</u>

¹ See [NOTE A6](#).

² These adjustments are for unweighted FTE. (See [SCHEDULE C](#).)

³ *Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See [NOTE A4](#).)*

The accompanying notes are an integral part of this schedule.

SCHEDULE C

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2002

<u>No.</u>	<u>Program</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>District</u>	<u>#0131</u>	
101	Basic K-3	.....	(.5000)	(.5000)
102	Basic 4-8	.3232	1.0000	1.3232
103	Basic 9-12	3.9101	.....	3.9101
111	Grades K-3 with ESE Services	.....	1.0000	1.0000
112	Grades 4-8 with ESE Services	.....	(1.0000)	(1.0000)
113	Grades 9-12 with ESE Services	.....	.....	.0000
130	ESOL	(4.2333)	.....	(4.2333)
254	ESE Support Level 4	.....	(1.0000)	(1.0000)
255	ESE Support Level 5	.....	.....	.0000
300	Vocational 6-12	.....	.....	.0000
Total		<u>.0000</u>	<u>(.5000)</u>	<u>(.5000)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2002

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0141</u>	<u>#0151</u>	<u>#0161</u>	<u>#0181</u>	
101	(.5000)	4.0000	.....	20.0000	9.9800	33.4800
102	1.3232	.5000	.....	4.5000	.5000	6.8232
103	3.9101	.....	4.0942	.....	.....	8.0043
111	1.0000	.....	.....	.....	(.4800)	.5200
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.0000	.....	.5000	.....	.....	.5000
130	(4.2333)	(4.5000)	(3.6142)	(24.5000)	(10.0000)	(46.8475)
254	(1.0000)	.5000	(.5000)	.....	.....	(1.0000)
255	.0000	(.5000)	.....	.....	.....	(.5000)
300	<u>.0000</u>	<u>.....</u>	<u>(.6600)</u>	<u>.....</u>	<u>.....</u>	<u>(.6600)</u>
Total	<u>(.5000)</u>	<u>.0000</u>	<u>(.1800)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6800)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2002

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0191</u>	<u>#0201</u>	<u>#0221</u>	<u>#0231</u>	
101	33.4800	6.5000	4.0000	5.0000	4.5000	53.4800
102	6.8232	1.5000	6.5000	.....	2.0000	16.8232
103	8.0043	.....	.....	.....	.....	8.0043
111	.5200	.....	.5000	.....	.....	1.0200
112	(1.0000)	.....	.....	.....	1.0000	.0000
113	.5000	.....	.....	.....	.....	.5000
130	(46.8475)	(8.0000)	(10.5000)	(5.0000)	(6.5000)	(76.8475)
254	(1.0000)	(1.0000)	(1.0000)	.....	(1.0000)	(4.0000)
255	(.5000)	1.0000	.5000	.....	.....	1.0000
300	(.6600)	.....	.....	.....	.....	(.6600)
Total	<u>(.6800)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6800)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2002

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0261</u>	<u>#0271</u>	<u>#0311</u>	<u>#0321</u>	
101	53.4800	.....	.....	.....	.....	53.4800
102	16.8232	.....	.....	.....	15.7350	32.5582
103	8.0043	16.7455	(.3550)	2.8739	.....	27.2687
111	1.0200	.....	.....	.....	.....	1.0200
112	.0000	.....	.....	.....	(.0667)	(.0667)
113	.5000	(2.0000)	(.6183)	.6396	.....	(1.4787)
130	(76.8475)	(15.8870)	(.1450)	(.8687)	(15.6683)	(109.4165)
254	(4.0000)	.....	.....	(1.5000)	1.0000	(4.5000)
255	1.0000	.....	.....	(.5000)	(1.0000)	(.5000)
300	(.6600)	(.5019)	(.3600)	(2.0115)	.....	(3.5334)
Total	<u>(.6800)</u>	<u>(1.6434)</u>	<u>(1.4783)</u>	<u>(1.3667)</u>	<u>.0000</u>	<u>(5.1684)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2002

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0331</u>	<u>#0351</u>	<u>#0361</u>	<u>#0371</u>	
101	53.4800	.5000	.....	.....	1.0000	54.9800
102	32.5582	.....	1.0000	2.5988	.....	36.1570
103	27.2687	.....	.....	.....	.....	27.2687
111	1.0200	.....	.....	.....	(1.0000)	.0200
112	(.0667)	.....	2.0000	(2.1488)	.....	(.2155)
113	(1.4787)	.....	.....	.....	.....	(1.4787)
130	(109.4165)	(.5000)	(1.0000)	(.4500)	.....	(111.3665)
254	(4.5000)	.....	(2.0000)	.....	1.0000	(5.5000)
255	(.5000)	.....	.....	.....	(1.0000)	(1.5000)
300	<u>(3.5334)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.5334)</u>
Total	<u>(5.1684)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.1684)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2002

<u>Program No.</u>		<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
			<u>#0381</u>	<u>#0401</u>	
101	Basic K-3	54.9800	13.0000	.....	67.9800
102	Basic 4-8	36.1570	.....	1.0087	37.1657
103	Basic 9-12	27.2687	.....	.....	27.2687
111	Grades K-3 w/ ESE Services	.0200	2.0000	.....	2.0200
112	Grades 4-8 w/ ESE Services	(.2155)	.....	.....	(.2155)
113	Grades 9-12 w/ ESE Services	(1.4787)	.....	.....	(1.4787)
130	ESOL	(111.3665)	(13.0000)	(1.0087)	(125.3752)
254	ESE Support Level 4	(5.5000)	(2.0000)	.....	(7.5000)
255	ESE Support Level 5	(1.5000)	.....	.....	(1.5000)
300	Vocational 6-12	(3.5334)	.....	.....	(3.5334)
Total		<u>(5.1684)</u>	<u>.0000</u>	<u>.0000</u>	<u>(5.1684)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2002

Overview

The management of the School District of Collier County is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 236, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 228 through 234, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for the instances of material noncompliance involving teachers the reporting of, and the preparation and maintenance of supporting documentation for, Limited English Proficient (LEP) students and Exceptional students in ESE Support Levels 4 and 5, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2002. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 39.

**Net Audit
Adjustment
(Unweighted FTE)**

Findings

Ineligible ESOL Courses

1. [Ref. 199] Our examination procedures include an automated test to compare the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education (DOE). The results of this test disclosed that four courses involving four schools in the October and February surveys were reported incorrectly in ESOL. Section 233.058, Florida Statutes, permits such reporting only for courses in the basic subject areas of Mathematics, Science, Social Studies, and Computer Literacy. We made the following audit adjustments to reduce the courses and students in question to Basic Funding:

102	Basic 4-8	.3232	
103	Basic 9-12	3.9101	
130	ESOL	<u>(4.2333)</u>	<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Tommie Barfield Elementary School (#0131)</u>		
2. [Ref. 13101] <u>One Basic student in the October survey withdrew from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>		
101 Basic K-3	<u>(.5000)</u>	(.5000)
3. [Ref. 13102] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form indicated that the student should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:</u>		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
4. [Ref. 13103] <u>The file for one Exceptional student in the October and February surveys did not contain an Individual Educational Plan (IEP) which was valid for those surveys. We made the following audit adjustments:</u>		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Shadowlawn Elementary School (#0141)

5. [Ref. 14102] The Matrix of Services form for one Exceptional student in program no. 255 (ESE Support Level 5) in the October survey was not properly scored. The total rating score was 22; however, it should have been 19 because the student was not in pre-kindergarten and was ineligible for 3 Special Consideration Points. We made the following audit adjustments:

	254 ESE Support Level 4	.5000	
	255 ESE Support Level 5	(.5000)	.0000

6. [Ref. 14103] The LEP Student Plans for two Limited English Proficient (LEP) students in the October and February surveys were missing and could not be located. We made the following audit adjustments:

	101 Basic K-3	1.5000	
	130 ESOL	(1.5000)	.0000

7. [Ref. 14104] Two students in the October survey were reported in the English for Speakers of Other Languages (ESOL) program; however, the students' files contained documentation that indicated the students had been dismissed from ESOL prior to that survey. We made the following audit adjustments:

	101 Basic K-3	1.0000	
	130 ESOL	(1.0000)	.0000

8. [Ref. 14170/71] The out-of-field status of two teachers was not approved by the School Board on a timely basis. The teachers taught out-of-field during the school terms covered by the October and February surveys, but were not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teachers did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Shadowlawn Elementary School (#0141)</u> (Continued)	
102 Basic 4-8	.5000
130 ESOL	<u>(.5000)</u>
	.0000
101 Basic K-3	1.5000
130 ESOL	<u>(1.5000)</u>
	.0000
	<u>.0000</u>

Naples High School (#0151)

9. [Ref. 15101] One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form indicated that the student should have been reported in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

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

10. [Ref. 15102] The file for one student in an on-the-job-training (OJT) program in the February survey did not contain the timecards necessary to support the student's reported work time. We made the following audit adjustment:

300 Vocational 6-12	<u>(.1800)</u>	(.1800)
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11. [Ref. 15170] One teacher of Limited English Proficient (LEP) students during the school terms covered by the October and February surveys had not earned the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies until February 14, 2002, after the February survey. Consequently, at the time of the October and February surveys, the teacher did not meet the provisions of State Board of Education Rule 6A-6.0907, Florida Administrative Code, which define in-service requirements for teachers of LEP students. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
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Naples High School (#0151) (Continued)

103	Basic 9-12	3.6142	
130	ESOL	<u>(3.6142)</u>	.0000

12. [Ref. 15171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the February survey. (The teacher held certification in Specific Learning Disabilities, but taught courses that required certification in a Vocational field.) Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

103	Basic 9-12	.4800	
300	Vocational 6-12	<u>(.4800)</u>	.0000
			<u>(.1800)</u>

Pinecrest Elementary School (#0161)

13. [Ref. 16101] The LEP Student Plan for one Limited English Proficient (LEP) student in the October survey was not prepared until October 17, 2001, after that survey had ended; consequently, the student's ESOL reporting in the October survey was not adequately supported. We made the following audit adjustments:

102	Basic 4-8	.5000	
130	ESOL	<u>(.5000)</u>	.0000

14. [Ref. 16170/71] The out-of-field status of two teachers was not approved by the School Board on a timely basis. The teachers taught out-of-field during the school terms covered by the October and February surveys, but were not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teachers did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel.

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Pinecrest Elementary School (#0161) (Continued)

Additionally, the school newsletter used to notify parents or guardians of the out-of-field status of these teachers was dated December 21, 2001, approximately two months after the October survey had ended. Consequently, the notification was not effective for that survey.

We made the following audit adjustments:

101	Basic K-3	4.5000	
130	ESOL	<u>(4.5000)</u>	.0000
101	Basic K-3	7.5000	
130	ESOL	<u>(7.5000)</u>	.0000

15. [Ref. 16172/74] Two teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents or guardians of the students taught by these teachers were not notified of the teachers' out-of-field status, as required by Section 231.095, Florida Statutes, until December 21, 2001, approximately two months after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

102	Basic 4-8	4.0000	
130	ESOL	<u>(4.0000)</u>	.0000
101	Basic K-3	8.0000	
130	ESOL	<u>(8.0000)</u>	.0000
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Highlands Elementary School (#0181)

16. [Ref. 18101] The LEP Student Plans for two Limited English Proficient (LEP) students in the February survey were not reviewed and updated for the 2001-02 school year; consequently, the students' LEP status for that school year was not adequately supported. We made the following audit adjustments:

101	Basic K-3	.5000	
102	Basic 4-8	.5000	
130	ESOL	<u>(1.0000)</u>	.0000

17. [Ref. 18170] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status, as required by Section 231.095, Florida Statutes, until January 30, 2002, approximately four months after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

101	Basic K-3	4.5000	
130	ESOL	<u>(4.5000)</u>	.0000

18. [Ref. 18172] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school terms covered by the October and February surveys, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

101	Basic K-3	4.9800	
111	Grades K-3 with ESE Services	(.4800)	
130	ESOL	<u>(4.5000)</u>	.0000
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lake Trafford Elementary School (#0191)

19. [Ref. 19101] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form indicated that the student should have been reported in program no. 255 (ESE Support Level 5). We made the following audit adjustments:

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

20. [Ref. 19102] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program for a sixth year. We made the following audit adjustments:

102	Basic 4-8	1.0000	
130	ESOL	<u>(1.0000)</u>	.0000

21. [Ref. 19170/71/72] Three teachers were appropriately approved by the School Board to teach Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the parents or guardians of the students taught by these teachers were not notified of the teachers' out-of-field status, as required by Section 231.095, Florida Statutes, until December 12, 2001, approximately two months after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

101	Basic K-3	4.5000	
130	ESOL	<u>(4.5000)</u>	.0000
102	Basic 4-8	.5000	
130	ESOL	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lake Trafford Elementary School (#0191)</u> (Continued)	
101 Basic K-3	2.0000
130 ESOL	<u>(2.0000)</u>
	<u>.0000</u>
	<u>.0000</u>

Avalon Elementary School (#0201)

22. [Ref. 20101] The file documentation for one student in the English for Speakers of Other Languages (ESOL) program in the October survey indicated that the student was Fluent English Speaking (FES) and ineligible for placement in ESOL. We made the following audit adjustments:

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

23. [Ref. 20102] Two Exceptional students (one in the October survey and one in the February survey) were not reported in accordance with the students' Matrix of Services forms. One student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form indicated that the student should have been reported in program no. 255 (ESE Support Level 5). The other student was reported in program no. 254 (ESE Support Level 4), but should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

24. [Ref. 20170] One teacher was appropriately approved by the School Board to teach out-of-field in English for Speakers of Other Languages and Primary Education during the school term covered by the February survey; however, the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status, as required by Section 231.095, Florida Statutes. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
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Avalon Elementary School (#0201) (Continued)

101	Basic K-3	3.5000	
130	ESOL	<u>(3.5000)</u>	.0000

25. [Ref. 20171] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school terms covered by the October and February surveys, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

102	Basic 4-8	6.5000	
130	ESOL	<u>(6.5000)</u>	.0000
			<u>.0000</u>

Poinciana Elementary School (#0221)

26. [Ref. 22170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school terms covered by the October and February surveys, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

101	Basic K-3	2.0000	
130	ESOL	<u>(2.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
(Unweighted FTE)**

Findings

Poinciana Elementary School (#0221) (Continued)

27. [Ref. 22171] One teacher was appropriately approved by the School Board to teach Limited English Proficient (LEP) students out-of-field during the school terms covered by the October and February surveys; however, the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status, as required by Section 231.095, Florida Statutes, until January 2002, approximately four months after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

	101 Basic K-3	3.0000	
	130 ESOL	<u>(3.0000)</u>	.0000
			<u>.0000</u>

Golden Gate Elementary School (#0231)

28. [Ref. 23101] The LEP Student Plan for one Limited English Proficient (LEP) student in the October and February surveys was missing and could not be located; consequently, the student's reporting in ESOL was not adequately supported. We made the following audit adjustments:

	101 Basic K-3	1.0000	
	130 ESOL	<u>(1.0000)</u>	.0000

29. [Ref. 23102] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form indicated that the student should have been reported in program no. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Golden Gate Elementary School (#0231) (Continued)

30. [Ref. 23170/71/72/73] The out-of-field status of four teachers was not approved by the School Board on a timely basis. The teachers taught out-of-field during the school terms covered by the October and February surveys, but were not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teachers did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

102	Basic 4-8	1.0000	
130	ESOL	<u>(1.0000)</u>	.0000
101	Basic K-3	1.5000	
130	ESOL	<u>(1.5000)</u>	.0000
102	Basic 4-8	1.0000	
130	ESOL	<u>(1.0000)</u>	.0000
101	Basic K-3	2.0000	
130	ESOL	<u>(2.0000)</u>	.0000
			<u>.0000</u>

Lely High School (#0261)

31. [Ref. 26101] One Vocational student in the February survey was absent from both his school-based schedule and his off-campus on-the-job-training (OJT) employment during the entire survey period. School management advised us that the student had completed his diploma prior to the February survey and should not have been reported with that survey's results. We made the following audit adjustments:

103	Basic 9-12	(.2849)	
300	Vocational 6-12	<u>(.2151)</u>	(.5000)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lely High School (#0261) (Continued)

32. [Ref. 26102] The timecard for one Vocational student in on-the-job-training (OJT) in the February survey was missing and could not be located. We also noted that the off-site instruction for this student was incorrectly reported in both the October survey and the February survey using a higher priority than the student's school-site instruction. We made the following audit adjustments:

103	Basic 9-12	.1434	
300	Vocational 6-12	<u>(.2868)</u>	(.1434)

33. [Ref. 26103] The LEP Student Plans for 22 Limited English Proficient (LEP) students in the October survey were reviewed and updated for the 2001-02 school year until after that survey; consequently, the students' ESOL-reporting in the survey was not adequately supported. We made the following audit adjustments:

103	Basic 9-12	10.2963	
130	ESOL	<u>(10.2963)</u>	.0000

34. [Ref. 26104] The files for two Limited English Proficient (LEP) students in the October and February surveys did not contain documentation justifying the students' continued placement in the English for Speakers of Other Languages (ESOL) program for a fourth and fifth year, respectively. We made the following audit adjustments:

103	Basic 9-12	.9321	
130	ESOL	<u>(.9321)</u>	.0000

35. [Ref. 26105] The files for three Limited English Proficient (LEP) students in the October and February surveys did not contain documentation justifying the students' continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We also noted that the LEP Student Plans for these students were not reviewed and updated until after the October survey; consequently, the students' ESOL-reporting was not adequately supported for that survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Lely High School (#0261)</u> (Continued)	
103 Basic 9-12	2.3642
130 ESOL	<u>(2.3642)</u> .0000
36. [Ref. 26106] <u>The LEP Student Plans for four Limited English Proficient (LEP) students in the October and February surveys were missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	2.2227
130 ESOL	<u>(2.2227)</u> .0000
37. [Ref. 26107] <u>The Individual Educational Plan (IEP) for one Exceptional student in the October and February surveys was missing and could not be located. We made the following audit adjustments:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	<u>(1.0000)</u> .0000
38. [Ref. 26108] <u>The file for one Exceptional student in on-the-job-training (OJT) in the October survey did not contain the timecards necessary to support the student's reported work time in that survey. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	<u>(.5000)</u> (.5000)
39. [Ref. 26109] <u>One student in the February survey withdrew from school prior to that survey and should not have been reported with the survey's results. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	<u>(.5000)</u> (.5000)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lely High School (#0261) (Continued)

40. [Ref. 26170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school terms covered by the October and February surveys, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We also noted that the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status, as required by Section 231.095, Florida Statutes. We made the following audit adjustments:

103	Basic 9-12	.0717	
130	ESOL	<u>(.0717)</u>	<u>.0000</u>
			<u>(1.6434)</u>

Immokalee High School (#0271)

41. [Ref. 27170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the February survey. (The teacher held certification in Spanish, but taught courses that required certification in Math.) Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. However, since the courses were reported in Basic education programs, no audit adjustments were necessary.

.0000

42. [Ref. 27101] One Basic student in the February survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

103	Basic 9-12	<u>(.5000)</u>	<u>(.5000)</u>
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The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Immokalee High School (#0271) (Continued)

43. [Ref. 27102] The LEP Student Plan for one Limited English Proficient (LEP) student in the October survey was not reviewed and updated until February 13, 2002, approximately four months after that survey; consequently, the student's ESOL-reporting in that survey was not adequately supported. We made the following audit adjustments:

103	Basic 9-12	.1450	
130	ESOL	<u>(.1450)</u>	.0000

44. [Ref. 27103] The timecards for three students in on-the-job-training (OJT) in the October and February surveys were missing and could not be located. (One student was in our Basic sample, one student was in our Exceptional Sample, and one student was in our Vocational sample.)

We also noted that the timecard for one other student in our Exceptional sample supported less time worked than was reported for that student (5.33 hours versus 7.25 hours).

We made the following audit adjustments:

113	Grades 9-12 with ESE Services	(.6183)	
300	Vocational 6-12	<u>(.3600)</u>	<u>(.9783)</u>
			<u>(1.4783)</u>

Barron Collier High School (#0311)

45. [Ref. 31101] The timecards for five students in the October and February surveys were missing and could not be located. (One student was in our Basic sample, one was in our ESOL sample, and three were in our Vocational sample.) We made the following audit adjustment:

300	Vocational 6-12	<u>(1.3667)</u>	(1.3667)
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The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Barron Collier High School (#0311) (Continued)

46. [Ref. 31102] The off-site instruction for one Basic and four Vocational students in the October and February surveys was incorrectly reported using a higher priority than the students' school-site instruction. We made the following audit adjustments:

	103 Basic 9-12	.6448	
	300 Vocational 6-12	<u>(.6448)</u>	.0000

47. [Ref. 31103] The documentation justifying the continued placement of one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program for a fourth year was not prepared on a timely basis. The student's fourth year commenced prior to the February survey, but the justifying documentation was not prepared until February 20, 2002, approximately two weeks after that survey. We made the following audit adjustments:

	103 Basic 9-12	.4385	
	130 ESOL	<u>(.4385)</u>	.0000

48. [Ref. 31104] The written recommendation of the LEP Committee to place a Fluent English Speaking (FES) student in the English for Speakers of Other Languages (ESOL) program did not document the placement criteria considered in making that recommendation. State Board of Education Rule 6A-6.0902(2)3., Florida Administrative Code, requires that the Committee consider at least two of five specified criteria in addition to the student's English proficiency test results. We made the following audit adjustments:

	103 Basic 9-12	.4302	
	130 ESOL	<u>(.4302)</u>	.0000

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
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Barron Collier High School (#0311) (Continued)

49. [Ref. 31106] The file for one Exceptional student in the February survey did not contain an Individual Educational Plan (IEP) that was valid for that survey. We made the following audit adjustments:

103	Basic 9-12	.5000	
255	ESE Support Level 5	(.5000)	.0000

50. [Ref. 31107] The Matrix of Services form for one Exceptional student in the October and February surveys was not properly scored. The score indicated on the Matrix form was incorrectly added to 18 points. The correct total was 16 points. Consequently, the student was reported in program no. 254 (ESE Support Level 4) rather than in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

113	Grades 9-12 with ESE Services	1.0000	
254	ESE Support Level 4	(1.0000)	.0000

51. [Ref. 31108] One Exceptional student in our Basic with ESE Services sample was not reported in accordance with the student's Matrix of Services form in the October survey. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form indicated that the student should have been reported in program no. 113 (Grades 9-12 with ESE Services). We made the following audit adjustments:

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

52. [Ref. 31170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. (The teacher held certification in Family and Consumer Science, but taught a course that required certification in Any Academic Coverage.) Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Barron Collier High School (#0311)</u> (Continued)	
103 Basic 9-12	.8604
113 Grades 9-12 with ESE Services	<u>(.8604)</u>
	<u>.0000</u>
	<u>(1.3667)</u>

Golden Gate Middle School (#0321)

53. [Ref. 32101] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 255 (ESE Support Level 5); however, the Matrix form indicated that the student should have been reported in program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

54. [Ref. 32102] The LEP Student Plans for ten Limited English Proficient (LEP) students in the October and February surveys were missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	9.3340	
130 ESOL	<u>(9.3340)</u>	.0000

55. [Ref. 32103] The LEP Student Plans for seven Limited English Proficient (LEP) students in the October and February surveys were not reviewed and updated until after the survey concerned (i.e., after the October survey for five students and after the February survey for two students). Consequently, the students' ESOL-reporting was not adequately supported. We made the following audit adjustments:

102 Basic 4-8	4.0841	
130 ESOL	<u>(4.0841)</u>	.0000

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Golden Gate Middle School (#0321) (Continued)

56. [Ref. 32104] The file for one Limited English Proficient (LEP) student in the February survey did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program for a fifth year. We made the following audit adjustments:

	102 Basic 4-8	.4170			
	130 ESOL	(.4170)			.0000

57. [Ref. 32170] One teacher taught out-of-field during the school terms covered by the October and February surveys, but was not approved by the School Board to teach out-of-field until after the February survey. Consequently, at the time of those surveys, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

	102 Basic 4-8	.4988			
	130 ESOL	(.4988)			.0000

58. [Ref. 32171/72] The out-of-field status of two teachers was not approved by the School Board on a timely basis. The teachers taught out-of-field during the school terms covered by the October and February surveys, but were not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, at the time of the October survey, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We also noted that the parents or guardians of the students taught by these teachers were not notified of the teachers' out-of-field status until after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

	102 Basic 4-8	1.3344			
	130 ESOL	(1.3344)			.0000

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Golden Gate Middle School (#0321)</u> (Continued)	
102 Basic 4-8	.0667
112 Grades 4-8 with ESE Services	<u>(.0667)</u>
	<u>.0000</u>
	<u>.0000</u>
 <u>Big Cypress Elementary School (#0331)</u>	
59. [Ref. 33101] <u>The LEP) Student Plan for one Limited English Proficient (LEP) student in the October survey was not reviewed and updated until October 16, 2001, approximately one week after that survey; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:</u>	
101 Basic K-3	.5000
130 ESOL	<u>(.5000)</u>
	<u>.0000</u>
	<u>.0000</u>
 <u>Golden Terrace Elementary School (#0351)</u>	
60. [Ref. 35101] <u>Two Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. The students were reported in program no. 254 (ESE Support Level 4); however, the Matrix forms indicated that the students should have been reported in program no. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	2.0000
254 ESE Support Level 4	<u>(2.0000)</u>
	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Golden Terrace Elementary School (#0351) (Continued)

61. [Ref. 35170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school terms covered by the October survey, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We also noted that the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status until after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

102	Basic 4-8	1.0000	
130	ESOL	<u>(1.0000)</u>	<u>.0000</u>
			<u>.0000</u>

Immokalee Middle School (#0361)

62. [Ref. 36101] One Limited English Proficient (LEP) student in the October survey was beyond the maximum six-year period allowed for funding in the English for Speakers of Other Languages (ESOL) program, specified by Section 233.058(4)(c)2., Florida Statutes. Consequently, the student should not have been reported in ESOL. We made the following audit adjustments:

102	Basic 4-8	.4500	
130	ESOL	<u>(.4500)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Immokalee Middle School (#0361) (Continued)

63. [Ref. 36170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school term covered by the October survey, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

	102 Basic 4-8	2.1488	
	112 Grades 4-8 with ESE Services	<u>(2.1488)</u>	.0000
			<u>.0000</u>

Vineyards Elementary School (#0371)

64. [Ref. 37102] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 255 (ESE Support Level 5); however, the Matrix form indicated that the student should have been reported in program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

65. [Ref. 37103] One student was reported incorrectly in program no. 111 (Grades K-3 with ESE Services) in the October survey. The student had been dismissed from Exceptional education prior to the October survey and should have been reported in program 101 (Basic K-3). We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Vineyards Elementary School (#0371) (Continued)

66. [Ref. 37104] The file for one Exceptional student in the February survey did not contain an Individual Educational Plan (IEP) which was valid for that survey. We made the following audit adjustments:

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

Lely Elementary School (#0381)

67. [Ref. 38102] Four Exceptional students (three in the October survey and one in the February survey) were not reported in accordance with the students' Matrix of Services forms. The students were reported in program no. 254 (ESE Support Level 4); however, the Matrix forms indicated that the students should have been reported in program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

	111 Grades K-3 with ESE Services	2.0000	
	254 ESE Support Level 4	(2.0000)	.0000

68. [Ref. 38170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school terms covered by the October and February surveys, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel for the school term covered by the October survey. We also noted that the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status until October 22, 2001, approximately one week after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
-----------------	--

Lely Elementary School (#0381) (Continued)

101	Basic K-3	1.5000	
130	ESOL	<u>(1.5000)</u>	<u>.0000</u>

69. [Ref. 38171/74/75/77] The out-of-field status of four teachers was not approved by the School Board on a timely basis. The teachers taught out-of-field during the school terms covered by the October and February surveys, but were not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, the teachers did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

101	Basic K-3	3.0000	
130	ESOL	<u>(3.0000)</u>	.0000
101	Basic K-3	3.0000	
130	ESOL	<u>(3.0000)</u>	.0000
101	Basic K-3	2.5000	
130	ESOL	<u>(2.5000)</u>	.0000
101	Basic K-3	1.0000	
130	ESOL	<u>(1.0000)</u>	.0000

70. [Ref. 38172] One teacher was appropriately approved by the School Board to teach out-of-field in English for Speakers of Other Languages during the school terms covered by the October and February surveys; however, the parents or guardians of the students taught by this teacher were not notified of the teacher's out-of-field status, as required by Section 231.095, Florida Statutes, until October 22, 2001, approximately one week after the October survey. Consequently, the notification was not effective for that survey. We made the following audit adjustments:

101	Basic K-3	2.0000	
130	ESOL	<u>(2.0000)</u>	<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Oakridge Middle School (#0401)

71. [Ref. 40170] The out-of-field status of one teacher was not approved by the School Board on a timely basis. The teacher taught out-of-field during the school term covered by the October survey, but was not approved by the School Board to teach out-of-field until October 18, 2001, approximately one week after the October survey. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-1.0503, Florida Administrative Code, which define qualified instructional personnel. We made the following audit adjustments:

	102 Basic 4-8	.3668			
	130 ESOL	<u>(.3668)</u>			.0000

72. [Ref. 40171] One teacher of Limited English Proficient (LEP) students during the school term covered by the February survey had earned only 18 of the 60 in-service training points required in English for Speakers of Other Languages (ESOL) strategies. Consequently, the teacher did not meet the provisions of State Board of Education Rule 6A-6.0907, Florida Administrative Code, which define in-service requirements for teachers of LEP students. We made the following audit adjustments:

	102 Basic 4-8	.6419			
	130 ESOL	<u>(.6419)</u>			.0000
					<u>.0000</u>
					<u>(5.1684)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance and membership for a particular survey are reported for FTE funding; (2) students are reported in the proper funding categories and have proper documentation to support that reporting, particularly with regard to students in English for Speakers of Other Languages (ESOL); (3) timecards for students in on-the-job-training (OJT) are properly completed and retained in readily accessible files; (4) only eligible courses are reported for funding in ESOL; (5) all on-site school instruction is reported for funding prior to off-site instruction; (6) Exceptional students are reported in accordance with their *Matrix of Services* forms; (7) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (8) the parents or guardians of students taught by out-of-field teachers are notified in writing of the teachers' out-of-field status prior to the teachers' classes being reported for FEFP funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

Section 236.02, F.S.Minimum Requirements of Florida
Education Finance Program (FEFP)
Section 236.013, F.S.Definitions
Section 236.081, F.S.Funds for Operation of Schools
Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
FTE General Instructions 2001-2002

Attendance

Section 232.021, F.S.Attendance Records and Reports
Required
Section 232.022, F.S.Attendance Defined
Section 232.2462, F.S.Attendance Requirement for Receipt of
High School Credit; Definition of Credit
Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
Rule 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Regulatory Citations (Continued)

FTE General Instructions 2001-2002

Comprehensive Management Information System: Automated Student Attendance
Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 233.058, F.S.English Language Instruction for
Limited English Proficient Students

Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs
for Limited English Proficient Students

Rule 6A-6.0902, F.A.C.Requirements for Identification,
Assessment, and Programmatic Assessment of Limited English Proficient
Students

Rule 6A-6.0904, F.A.C.Equal Access to Appropriate
Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

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

Exceptional Education

Section 230.23(4)(m)5., F.S.Powers and Duties of School Board:
Exceptional Students

Section 236.025, F.S.Revised Funding Model for Exceptional
Student Education Programs

Section 236.081, F.S.Funds for Operation of Schools

Rule 6A-6.03028, F.A.C.Development of *Individual Educational*
Plans for Exceptional Students

Rule 6A-6.03029, F.A.C.Development of Family Support Plans
for Children with Disabilities Ages Birth Through Five Years

Rule 6A-6.0312, F.A.C.Course Modification for Exceptional
Students

Rule 6A-6.0331, F.A.C.Identification and Assignment of
Exceptional Students to Special Programs

Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring
Exceptional Students

Rule 6A-6.03411, F.A.C.Special Programs and Procedures for
Exceptional Students

Vocational (7-12) Placement

Section 236.081(1)(i)&(j), F.S. ..Funds for Operation of Schools

Rule 6A-6.065, F.A.C.Instructional Components of Vocational
Education

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Regulatory Citations (Continued)

Vocational On-the-Job Funding Hours

Rule 6A-6.055(4), F.A.C.Definitions of Terms in Vocational
Education Program
FTE General Instructions 2001-2002

Teacher Certification

Section 231.095, F.S.Teachers Assigned Teaching Duties
Outside Field in Which Certified

Section 231.15, F.S.Positions for Which Certificates
Required

Section 233.058, F.S.English Language Instruction for
Limited English Proficient Students

Rule 6A-1.0502, F.A.C.Noncertificated Instructional
Personnel

Rule 6A-1.0503, F.A.C.Qualified Instructional Personnel

Rule 6A-4.001, F.A.C.Instructional Personnel Certification

Rule 6A-6.0521, F.A.C.Definitions and Requirements Which
Apply to All Dropout Prevention Programs

SCHEDULE F

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2002

Management agreed with our findings and recommendations except for those findings indicated below:

Finding No. 1

(The above-referenced finding cites the District for reporting certain courses in the English for Speakers of Other Languages (ESOL) program that were not eligible to be reported in that program.)

Management's Response - Management contends that two of the courses cited in our finding were reported appropriately in ESOL. Management also contends that these particular courses were cited in the prior audit, which was appealed, and were subsequently found to be acceptable as a result of that appeal.

Auditors' Resolution - Our finding resulted from an automated test that compared the course numbers reported by the District in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education (DOE). The course numbers for the two courses mentioned in management's response were not among those designated by DOE. Furthermore, the two courses were not part of the District's appeal of the prior audit; consequently, the District's contention that the courses were "deemed acceptable" (as a result of that appeal) is not correct. Our finding stands as presented herein.

Finding Nos. 8, 14, 18, 25, 26, 30, 58, 61, 63, 69, and 71

(The above-referenced findings cite that District for teachers whose out-of-field status was not approved by the School Board on a timely basis.)

Management's Response - Management contends that the District's longstanding practice has been to allow the Superintendent to approve the out-of-field status of teachers pending the confirming approval of the School Board at its next scheduled meeting.

Auditors' Resolution - Prior to 1997, Section 230.33(7)(c), Florida Statutes, gave Superintendents the "authority * * * to make appointments to approved positions * * * pending action by the local board at its next regular or special meeting." This language does not appear in the 1997 or subsequent editions of the Florida School Code, and we are unaware of any existing statutory or other authority that would authorize the District's Superintendent to approve out-of-field teachers pending the approval of the School Board. Accordingly, our findings stand as presented herein.

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY

A summary discussion of the essential features of the School District of Collier County, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Collier County

The School District of Collier County was established pursuant to Section 230.01, Florida Statutes, to provide public educational services for the residents of Collier County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-type training.

The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Collier County. The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Anne Goodnight, Chairperson; Donald J. York, Vice-Chairman; Linda Abbott; Pamela M. Cox; Nelson A. Faerber, Jr.; and Dr. Dan W. White, Superintendent.

For the fiscal year ended June 30, 2002, the District operated 35 schools, reported 36,009.69 full-time equivalent (FTE) students, and received approximately \$11.4 million in FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted, full-time equivalent (FTE) students in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2001-2002 school year were conducted during and for the following weeks: survey one was performed for July 16-20, 2001; survey two was performed for October 8-12, 2001; survey three was performed for February 4-8, 2002; and survey four was performed for June 17-21, 2002.

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY (Continued)

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 228, F.S.Public Education: General Provisions
- Chapter 229, F.S.Functions of State Educational Agencies
- Chapter 230, F.S.District School System
- Chapter 231, F.S.Personnel of School System
- Chapter 232, F.S.Compulsory School Attendance; Child Welfare
- Chapter 233, F.S.Courses of Study and Instructional Aids
- Chapter 234, F.S.Transportation of School Children
- Chapter 236, F.S.Finance and Taxation; Schools
- Chapter 6A-1, F.A.C. ...Finance and Administration
- Chapter 6A-3, F.A.C. ...Transportation
- Chapter 6A-4, F.A.C. ...Certification
- Chapter 6A-6, F.A.C. ...Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2002. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. Tommie Barfield Elementary School	2 through 4
2. Shadowlawn Elementary School	5 through 8
3. Naples High School	9 through 12
4. Pinecrest Elementary School	13 through 15
5. Highlands Elementary School	16 through 18
6. Lake Trafford Elementary School	19 through 21
7. Avalon Elementary School	22 through 25
8. Poinciana Elementary School	26 and 27
9. Golden Gate Elementary School	28 through 30
10. Pine Ridge Middle School	NA
11. Lely High School	31 through 40
12. Immokalee High School	41 through 44
13. Barron Collier High School	45 through 52
14. Golden Gate Middle School	53 through 58
15. Big Cypress Elementary School	59

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE B - SAMPLING (Continued)

16. Golden Terrace Elementary School	60 and 61
17. Immokalee Middle School	62 and 63
18. Vineyards Elementary School	64 through 66
19. Lely Elementary School	67 through 70
20. Oakridge Middle School	71 and 72



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL

STATE OF FLORIDA

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



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

Independent Auditor's Report
School District of Collier County, Florida
Florida Education Finance Program (FEFP)
Student Transportation

We have examined management's assertion, included in its representation letters dated March 22, 2002 and December 16, 2002, that the School District of Collier County, Florida, complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2002. These requirements are found in Chapter 234, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned FEFP requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with FEFP requirements is, however, ultimately the responsibility of the Department of Education (DOE).

Our detailed tests disclosed instances of material noncompliance involving the District's classification of transported students into FEFP ridership categories: 228 of the 745 students in our sample either were reported in an incorrect ridership category or were ineligible to be reported. (See SCHEDULE B, finding nos. 3 through 15.) The net impact of the audit adjustments from our detailed tests, as shown on SCHEDULE A, was a negative 81 students, computed as follows: 228 sample students with exceptions less 147 sample students who were eligible for a ridership category other than the one in which they were reported.

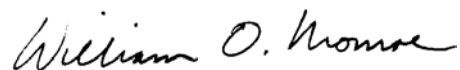
Independent Auditor General's Report
School District of Collier County, Florida
Florida Education Finance Program (FEFP)
Student Transportation
Page 2

In our opinion, except for the instances of material noncompliance mentioned above involving the classification of transported students into ridership categories, the School District of Collier County, Florida, complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2002.

The results of our examination disclosed other instances of noncompliance with the aforementioned FEFP requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the School District of Collier County, Florida. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA

Examination completed on:
December 11, 2002

SCHEDULE A

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2002

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	621	100.00%	38,941	100.00%
Sample ²	149	23.99%	745	1.91%
General Tests				
Students w/Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	153	NA
Detailed Tests				
Students w/Exceptions	-	-	228	(30.60%)
Net Audit Adjustments	-	-	(81)	NA

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2002. The District reported 38,941 students in the following ridership categories: 668 in IDEA (K-12), Weighted; 5,331 in IDEA (K-12), Unweighted; 289 in IDEA (PK), Weighted; 207 in IDEA (PK), Unweighted; 667 in PK Other; 219 in Teenage Parents and Infants; 1,628 in Hazardous Walking; 29,548 in Two Miles or More; 117 in Center to Center (Exceptional), Unweighted; and 267 in Center to Center (Vocational and Dual Enrollment). The District also reported operating a total of 621 vehicles (621 buses). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/Students with Exceptions.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2002

Overview

The management of the School District of Collier County is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapter 234, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving the classification of transported students into ridership categories, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2002. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 61.

**Students
Transported
Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students, examined applicable transportation records, and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2002, to the supporting ridership summaries and bus driver reports. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1 and 2. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 3 through 15.

General Tests

1. [Ref. 92] The District did not prepare a summary of the bus driver reports for the June survey. We reconstructed such a summary and reconciled that summary to the District's reported transportation data for that survey. We noted that the District incorrectly reported operating seven buses in the June survey rather than ten. We made the following audit adjustments:

Number of Vehicles	<u>3</u>	<u>=</u>
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The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

2. [Ref. 51/52/61/71/86/87/91] Our reconciliation of the District's reported ridership data to the supporting bus driver reports for 149 sampled buses for the July, October, February, and June surveys disclosed discrepancies involving 19 sampled buses and 7 ridership categories and indicated that the District's reported ridership was understated by a total of 153 students. We made the following audit adjustments:

July 2001 Survey (Ref. 51/52)

19 Days-in-Term

IDEA (K-12), Weighted	14	
IDEA (K-12), Unweighted	9	
PK Other	(4)	
Two Miles or More	(11)	

21 Days-in-Term

PK Other	3	
Two Miles or More	(3)	8

October 2001 Survey (Ref. 61/71)

18 Days-in-Term

PK Other	(1)	
----------	-----	--

36 Days-in-Term

IDEA (K-12), Unweighted	(5)	
IDEA (PK), Unweighted	(2)	
IDEA (PK), Weighted	(2)	

90 Days-in-Term

IDEA (K-12), Unweighted	(9)	
PK Other	(1)	
Two Miles or More	123	
Center to Center (Exceptional), Unweighted	(17)	86

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>		<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<u>General Tests</u> (Continued)			
<u>February 2002 Survey (Ref. 86/87)</u>			
<u>90 Days-in-Term</u>			
IDEA (K-12), Unweighted	6		
IDEA (PK), Unweighted	1		
PK Other	2		
Two Miles or More	<u>48</u>	57	
<u>June 2002 Survey (Ref. 91)</u>			
<u>10 Days-in-Term</u>			
IDEA (K-12), Unweighted	6		
IDEA (K-12), Weighted	<u>(4)</u>		<u>2</u>
<u>Net Audit Adjustments from General Tests</u>			
Number of Reported Students	-		<u>153</u>
Number of Vehicles	<u>3</u>		<u>-</u>

Detailed Tests

3. [Ref. 53/96/97] Fifteen students (six in the July survey and nine in the June survey) were not in membership and attendance during the survey periods concerned; consequently, they were not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

<u>July 2001 Survey (Ref. 53)</u>			
<u>21 Days-in-Term</u>			
IDEA (K-12), Unweighted	(2)		
Two Miles or More	<u>(4)</u>	(6)	
<u>June 2002 Survey (Ref. 96/97)</u>			
<u>6 Days-in-Term</u>			
Center to Center (Voc. / Dual Enrollment)	(8)		
<u>16 Days-in-Term</u>			
Two Miles or More	<u>(1)</u>	(9)	

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

4. [Ref. 54/64/78/93] The District could not document the enrollment of 39 sample students (29 in the July survey, 3 in the October survey, 5 in the February survey, and 2 in the June survey). Consequently, the students' eligibility for transportation reporting was not adequately supported. We made the following audit adjustments:

July 2001 Survey (Ref. 54)

19 Days-in-Term

IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	(3)	
IDEA (PK), Weighted	(3)	
PK Other	(1)	
Hazardous Walking	(3)	
Two Miles or More	(10)	

21 Days-in-Term

Two Miles or More	(6)	(29)
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October 2001 Survey (Ref. 64)

90 Days-in-Term

PK Other	(1)	
Two Miles or More	(2)	(3)

February 2002 Survey (Ref. 78)

90 Days-in-Term

IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	(1)	
Two Miles or More	(2)	
Center to Center (Exceptional), Unweighted	(1)	(5)

June 2002 Survey (Ref. 93)

6 Days-in-Term

Center to Center (Voc / Dual Enrollment)	(2)	(2)
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The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

5. [Ref. 55/65/80/82] The files for 39 IDEA students (13 in July, 22 in October, and 4 in February) did not contain Individual Educational Plans (IEPs) to support their IDEA classification. However, 35 of these 39 students lived two miles or more from school and were eligible to be reported in the Two Miles or More ridership category. The remaining 4 students were in District-operated pre-kindergarten programs and, thus, were eligible to be reported in the PK Other ridership category. We made the following audit adjustments:

July 2001 Survey (Ref. 55)

<u>19 Days-in-Term</u>		
IDEA (K-12), Unweighted	(6)	
IDEA (K-12), Weighted	(6)	
IDEA (PK), Unweighted	(1)	
Two Miles or More	<u>13</u>	0

October 2001 Survey (Ref. 65)

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(20)	
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
PK Other	1	
Two Miles or More	<u>21</u>	0

February 2002 Survey (Ref. 80/82)

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Weighted	(3)	
PK Other	3	
Two Miles or More	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

6. [Ref. 56/69/81] Ninety-three Exceptional students were reported incorrectly in IDEA Weighted ridership categories. None of the students met one or more of the five criteria required for classification in a weighted ridership category, pursuant to the Student Transportation General Instructions.

The Individual Educational Plans (IEPs) for 69 of the 93 students indicated that lapbelts, safety vests, or car seats were required. (Specifically, the IEPs for 48 of the students were marked for lapbelts, 12 were marked for safety vests, and 9 were noted for carseats.) The District believed that these items were sufficient to meet the requirements for weighted classification. However, we noted that the students' IEPs did not document the students' particular need for the items with regard to their Exceptional condition and their need for transportation services. Accordingly, we concluded that the items did not satisfy the weighted criteria, as specified by the Student Transportation General Instructions. The IEPs for the remaining 24 students either indicated specifically that no special transportation services were required or had that section of the IEP left blank.

All of the 69 students mentioned in the above paragraph were eligible for ridership categories other than IDEA weighted categories. Sixty-six of the 69 students were IDEA students and, thus, were eligible to be reported in an appropriate unweighted ridership category. One of these 66 students (a pre-kindergarten student in the February survey) attended school only to receive speech therapy services one day a week; consequently, this student should have been reported for 18 days-in-term, rather than 90 days-in-term. Two of the remaining 3 students (a first grade student in the October survey and a second grade student in the February survey) lived more than two miles from school and were eligible to be reported in Two Miles or More. The last student was in pre-kindergarten and was eligible to be reported in PK Other.

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
<u>Detailed Tests</u> (Continued)		
<u>We made the following audit adjustments:</u>		
<u>July 2001 Survey (Ref. 56)</u>		
<u>19 Days-in-Term</u>		
IDEA (K-12), Weighted	(7)	
IDEA (K-12), Unweighted	7	
IDEA (PK), Weighted	(3)	
IDEA (PK), Unweighted	<u>3</u>	0
<u>21 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	<u>1</u>	0
<u>October 2001 Survey (Ref. 69)</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(24)	
IDEA (K-12), Unweighted	23	
IDEA (PK), Weighted	(9)	
IDEA (PK), Unweighted	9	
Two Miles or More	<u>1</u>	0
<u>February 2002 Survey (Ref 81)</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(31)	
IDEA (K-12), Unweighted	30	
IDEA (PK), Weighted	(18)	
IDEA (PK), Unweighted	16	
PK Other	1	
Two Miles or More	<u>1</u>	(1)
<u>18 Days-in-Term</u>		
IDEA (PK), Unweighted	<u>1</u>	1

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

7. [Ref. 58/66/84] Thirteen Exceptional students were reported incorrectly in an IDEA (K-12) ridership category. Twelve of the students were ineligible to be reported for FEFP transportation funding because they lived less than two miles from school, were classified either as Specific Learning Disability (SLD), Speech Impaired (SI), or Language Impaired (LI), and their respective Individual Educational Plans (IEPs) did not specifically indicate that they required special transportation services. However, 1 of the 13 students lived more than two miles from school and was eligible to be reported in Two Miles or More. We made the following audit adjustments:

July 2001 Survey (Ref. 58)

<u>19 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	0

October 2001 Survey (Ref. 66)

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(7)	(7)

February 2002 Survey (Ref. 84)

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(4)	
IDEA (K-12), Weighted	<u>(1)</u>	(5)

8. [Ref. 62/77] Six students in the Two Miles or More ridership category were not eligible for that category because they lived less than two miles from school. We made the following audit adjustments:

October 2001 Survey (Ref. 62)

<u>90 Days-in-Term</u>		
Two Miles or More	<u>(2)</u>	(2)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

February 2002 Survey (Ref. 77)

<u>90 Days-in-Term</u>		
Two Miles or More	(4)	(4)

9. [Ref. 63] Six Exceptional students were reported in the IDEA (K-12), Unweighted ridership category in the October survey, but did not meet the eligibility criteria for that category. The students had been dismissed from their respective Exceptional education programs prior to the October survey and were no longer eligible IDEA students. However, five of the six students lived more than two miles from school; thus, they were eligible to be reported in Two Miles or More. The remaining student lived less than two miles from school and was not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

October 2001 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(6)	
Two Miles or More	<u>5</u>	(1)

10. [Ref. 67] Two students in the October survey were reported incorrectly in the IDEA (K-12) Weighted ridership category. The Individual Educational Plan (IEP) for one of the students did not indicate that the student required transportation services; however, since the student lived more than two miles from school and, thus, was eligible to be reported in Two Miles or More. The IEP for the other student was written after the October survey and the student lived less than two miles from school; consequently, this student was not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

October 2001 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	<u>1</u>	(1)

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

11. [Ref. 68] Three Exceptional students were reported in the IDEA (K-12), Unweighted ridership category in the October survey, but did not meet the eligibility criteria for that category. District records indicated that the students had not been placed in Exceptional education programs and, thus, were not IDEA students. However, since the students lived more than two miles from school, they were eligible to be reported in the Two Miles or More Ridership Category. We made the following audit adjustments:

October 2001 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(3)	
Two Miles or More	<u>3</u>	0

12. [Ref. 76] One student in the PK Other ridership category in the February survey had withdrawn from school prior to that survey and was not eligible to be reported for FEFP transportation funding. We made the following audit adjustment:

February 2002 Survey

<u>90 Days-in-Term</u>		
PK Other	<u>(1)</u>	(1)

13. [Ref. 79] Five Exceptional students in the Gifted Exceptional education program were reported incorrectly in the IDEA (K-12), Unweighted ridership category in the February survey. Pursuant to the Student Transportation General Instructions, Gifted students may not be reported in an IDEA category. However, since these five students lived more than two miles from school, they were eligible to be reported in Two Miles or More. We made the following audit adjustments:

February 2002 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	(5)	
Two Miles or More	<u>5</u>	0

The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2002

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

14. [Ref. 94] The District could not provide us the home address for one student who was reported in the Two Miles or More ridership category in the June survey. Consequently, we could not determine whether the student was eligible for that category. We made the following audit adjustment:

June 2002 Survey

<u>16 Days-in-Term</u>		
Two Miles or More	(1)	(1)

15. [Ref. 95] The attendance records for five students (three in the IDEA (K-12), Unweighted, ridership category and two in the Two Miles or More ridership category) in the June survey were missing and could not be located. Consequently, these students were not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

June 2002 Survey

<u>16 Days-Term</u>		
Two Miles or More	(2)	

June 2002 Survey

<u>17 Days-in-Term</u>		
IDEA (K-12), Unweighted	(3)	(5)

Net Audit Adjustments from Detailed Tests		<u>(81)</u>
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The accompanying notes are an integral part of this schedule.

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2002

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of students to be reported in each ridership category is in agreement with the supporting detailed records for that survey; (2) only eligible transported students who are in membership and attendance during a survey are reported with that survey's results; (3) only Exceptional students who are properly classified and documented as disabled are reported in IDEA-related ridership categories; (4) Exceptional students who received special transportation services have their needs for such services clearly specified on their *Individual Educational Plans* (IEPs); and (5) the distance from home to school, for students classified in the Two Miles or More ridership category, is verified prior to being reported.

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 of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory Citations

Section 234.01, F.S.Purpose; Transportation; When Provided
Section 234.021, F.S.Hazardous Walking Conditions
Section 236.083, F.S.Funds for Student Transportation
Rule 6A-3.001(3), F.A.C. ..Basic Principles for Transportation
Student Transportation General Instructions

SCHEDULE D

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2002

Management agreed with our findings and recommendations except for the finding indicated below:

Finding No. 6

(The above-referenced finding cites the District for reporting students in weighted IDEA ridership categories who were not eligible for such reporting.)

Management's Response - Management contends that students who required seat/lap belts and rode buses that had been retrofitted with seat/lap belts were eligible for IDEA weighted reporting.

Auditors' Resolution - Our finding cited 93 students. The *Individual Educational Plans* (IEPs) for 48 of the students were marked for lapbelts, 12 were marked for safety vests, and 9 were noted for carseats. However, the IEPs did not document the students' particular need for these items with regard to their Exceptional condition and their need for transportation services. Accordingly, we concluded that the items did not satisfy the weighted criteria, as specified by the *Student Transportation General Instructions*. The IEPs for the remaining 24 students either indicated specifically that no special transportation services were required or had that section of the IEP left blank. Our finding stands as presented herein.

School District of Collier County, Florida
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2002

NOTE A - SUMMARY

A summary of the significant features of student transportation under the Florida Education Finance Program (FEFP) and applicable statutes and rules follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for funding under FEFP: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 234.021(3), Florida Statutes.

2. Transportation in School District of Collier County

For the fiscal year ended June 30, 2002, the District received approximately \$6.9 million in State FEFP transportation funding. The District's transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2001	113	3,830
October 2001	249	17,430
February 2002	252	17,598
June 2002	<u>7</u>	<u>83</u>
Total	<u>621</u>	<u>38,941</u>

3. Statutes and Rules

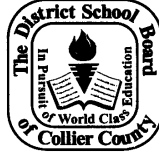
The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

- Chapter 228, F.S.Public Education: General Provisions
- Chapter 229, F.S.Functions of State Educational Agencies
- Chapter 230, F.S.District School System
- Chapter 234, F.S.Transportation of School Children
- Chapter 236, F.S.Finance and Taxation; Schools
- Chapter 6A-1, F.A.C. ...Finance and Administration
- Chapter 6A-3, F.A.C. ...Transportation

School District of Collier County, Florida
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2002

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2002. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.



OFFICE OF THE SUPERINTENDENT
5775 Osceola Trail
Naples, Florida 34109-0919
(239) 254-4000 • FAX (239) 254-4103

April 3, 2003

Mr. William O. Monroe, CPA
Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450
Attn: Joseph L. Williams, Section 321

Dear Mr. Monroe:

Please accept and review the following response to the audit findings reported in the draft "Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the School District of Collier County, Florida, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2002."

After careful review of the findings in the draft report, we are in substantial agreement with the findings as presented. However, we respectfully contest the following and potentially adverse exceptions/findings:

	Finding	Page	Issue
Districtwide	1	13	ESOL Course Eligibility.

It is our contention that reporting Intensive Basic Skills courses 1000020 (M/J) and 1000420 (HS) is fair, appropriate, and consistent with acceptable past practices/audits. The teachers are ESOL endorsed, the course/curriculum is consistent with statute 233.058 and the sunshine state standards, and the skills derived from these courses are comparable to those on the DOE list. Please note - the reporting/use of these courses was a Districtwide finding in the 1998-1999 FTE Audit, which was appealed and later deemed acceptable.

	Finding	Page	Issue
Teacher Certification	8	15	Interim Out-of-field approval
	14	17	Interim Out-of-field approval
	18	19	Interim Out-of-field approval
	25	22	Interim Out-of-field approval
	26	22	Interim Out-of-field approval
	30	24	Interim Out-of-field approval

COLLIER COUNTY CHARACTER EDUCATION TRAITS

Fairness Honesty Kindness Perseverance Respect Responsibility Self-Discipline

THE COLLIER COUNTY PUBLIC SCHOOL SYSTEM IS AN EQUAL ACCESS / EQUAL OPPORTUNITY INSTITUTION FOR EDUCATION AND EMPLOYMENT.

	Finding	Page	Issue
Teacher Certification (con't)	58	32	Interim Out-of-field approval
	61	34	Interim Out-of-field approval
	63	35	Interim Out-of-field approval
	69	37	Interim Out-of-field approval
	71	38	Interim Out-of-field approval.

Filling vacant positions do not conveniently precede Board Meetings, which meet twice per month, nor does the enrollment of our fastest growing segment of our student population – ESOL. Remember that Collier is a high-growth District in which students enroll daily. Our overall enrollment increased by 3,009 students from opening day through Survey week in October of this school year. The timing of each of these occurrences (filling vacancies, student enrollment, and the date of Board meeting) has certification implications and may limit our ability to obtain Board approval prior to the Survey Snapshot. Therefore, our past practice has been to provide “interim” approval by the Superintendent until Board approval can be obtained at the next scheduled meeting. The referenced past practice has been in effect +/- 10yrs and accepted during the last two audits. Any change in DOE policy in this regard was not made known to our Human Resources department.

	Finding	Page	Issue
Transportation	6	55	Seat/lap Belts.

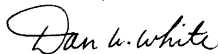
It is our position that students who require seat/lap belts and ride buses purchased pre 2002 satisfy the weighted criteria, due to the retrofitting to our buses that is necessary, and thus are eligible for weighted funding, whereas those who ride buses purchased post 2002 are not. The students in question rode pre 2002 buses because we did not own and/or place into service any new buses until school year 02-03 – beginning with bus #509.

I am confident that you will take the above into consideration and I am also hopeful that you will amend/eliminate the above findings prior to the appeal process. I refrained from attaching the memoranda and documentation provided to Michael Yurick, Lead Auditor, which supported our position on the above findings, in keeping with the “Response to Draft Audit Report (Guidelines)” provided by your office.

With regard to the matters of non-compliance that we do not contest, I have met with the appropriate staff persons to correct these matters.

I appreciate the intent of the audit process, the opportunity for improvement that it has provided, and the professionalism evidenced by Auditors Michael Yurick, Richard Miller, and Richard Schlusemeyer.

Sincerely,


 Dr. Dan W. White
 Superintendent