



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



ALACHUA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2006

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:

Tina Pinkoson, Chair to 11/21/05

Eileen F. Roy

F. Wesley Eubank, Vice Chair to 11/21/05, Chair from 11/22/05

Janie S. Williams

Virginia S. Childs, Vice Chair from 11/22/05

W. Daniel Boyd Jr., Superintendent

This examination was conducted by Jennifer Taylor, CPA, and Alex Riggins, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Alachua County District School Board
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Alachua County District School Board
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

INDEPENDENT AUDITOR'S REPORT ALACHUA COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 1, 2006, that the Alachua County District School Board complied with the State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following instances of material noncompliance:

1. Teachers

Nineteen of the 150 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies. (See SCHEDULE D, finding Nos. 2, 9, 10, 15, 16, 20, 21, 24, 28, 29, 30, 34, 36, 37, 38, 39, and 42.)

2. Students

We noted exceptions involving 27 of the 137 students in our sample for ESE Support Levels 4 and 5. These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, finding Nos. 3, 4, 5, 6, 7, 8, 13, 14, 19, 22, 25, and 26.)

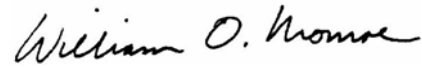
In our opinion, except for the instances of material noncompliance mentioned above involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2006.

The results of our examination disclosed other instances of noncompliance with the aforementioned State 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 in the preceding paragraph. 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.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to teacher assignments, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Alachua County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA
February 20, 2007

SCHEDULE A

Alachua County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND TEST RESULTS**
 For the Fiscal Year Ended June 30, 2006

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	61	100.00%	7,842	100.00%	18,613.1800	100.00%
Sample Size ⁴	20	32.79%	332	4.23%	257.5838	1.38%
Students w/Exceptions	-	-	(7)	(2.11%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	35.2976	-
2. Grades K-12 with ESE Services						
Population ³	62	100.00%	3,340	100.00%	8,481.3000	100.00%
Sample Size ⁴	21	33.87%	287	8.59%	247.3290	2.92%
Students w/Exceptions	-	-	(19)	(6.62%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(15.7399)	-
3. ESOL						
Population ³	32	100.00%	319	100.00%	318.2200	100.00%
Sample Size ⁴	12	37.50%	91	28.53%	65.1594	20.48%
Students w/Exceptions	-	-	(4)	(4.40%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(12.8157)	-
4. ESE Support Levels 4 and 5						
Population ³	25	100.00%	217	100.00%	189.1200	100.00%
Sample Size ⁴	12	48.00%	137	63.13%	94.1950	49.81%
Students w/Exceptions	-	-	(27)	(19.71%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(8.1936)	-
5. Career Education 9-12						
Population ³	9	100.00%	97	100.00%	636.4400	100.00%
Sample Size ⁴	2	22.22%	27	27.84%	8.8750	1.39%
Students w/Exceptions	-	-	(4)	(14.81%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.2142)	-

All Programs						
Population ³	64	100.00%	11,815	100.00%	28,238.2600	100.00%
Sample Size ⁴	22	34.38%	874	7.40%	673.1422	2.38%
Students w/Exceptions	-	-	(61)	(6.98%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.6658)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Alachua County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND TEST RESULTS**
 For the Fiscal Year Ended June 30, 2006

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification</u>				
Population	64	100.00%	392	100.00%
Sample Size ⁴	22	34.38%	150	38.27%
Teachers w/Exceptions	-	-	(19)	(12.67%)

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 SCHEDULE B and 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, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our 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. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the audit adjustments take the reported FTE to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2006

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	3.4128	1.018	3.4742
102 Basic 4-8	19.7294	1.000	19.7294
103 Basic 9-12	12.1554	1.113	13.5290
111 Grades K-3 with ESE Services	(.3954)	1.018	(.4025)
112 Grades 4-8 with ESE Services	(13.5753)	1.000	(13.5753)
113 Grades 9-12 with ESE Services	(1.7692)	1.113	(1.9691)
130 ESOL	(12.8157)	1.318	(16.8911)
254 ESE Support Level 4	(8.7136)	3.818	(33.2685)
255 ESE Support Level 5	.5200	5.190	2.6988
300 Career Education 9-12	<u>(1.2142)</u>	1.193	<u>(1.4485)</u>
Total	<u>(2.6658)</u>		<u>(28.1236)</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

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>No.</u> <u>Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0081</u>	<u>#0082</u>	
101 Basic K-3	.2668	.....	.....	.2668
102 Basic 4-8	1.0000	.....	.1200	1.1200
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	(1.0000)	.....	(1.0000)
112 Grades 4-8 with ESE Services	(1.0000)	1.0000	.0400	.0400
113 Grades 9-12 with ESE Services	.....	2.7834	.....	2.7834
130 ESOL	(.2668)	.....	.....	(.2668)
254 ESE Support Level 4	.....	(2.7834)	.....	(2.7834)
255 ESE Support Level 5	.....	.0000	(.4800)	(.4800)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>(.3200)</u>	<u>(.3200)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0141</u>	<u>#0151</u>	<u>#0271</u>	<u>#0421</u>	
101	.2668	.....	.....	.....	.....	.2668
102	1.1200	7.9230	.....	.....	.....	9.0430
103	.0000	.....	2.6850	(.7328)	.8672	2.8194
111	(1.0000)	.....	.....	.....	.....	(1.0000)
112	.0400	(7.9230)	.....	.....	.....	(7.8830)
113	2.7834	.....	1.5000	3.0000	.....	7.2834
130	(.2668)	.....	(2.6850)	(.6838)	(.8672)	(4.5028)
254	(2.7834)	.....	(2.5000)	(1.0000)	(2.0000)	(8.2834)
255	(.4800)	.....	1.0000	(.5000)	2.0000	2.0200
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.4698)</u>	<u>(.3830)</u>	<u>(.8528)</u>
Total	<u>(.3200)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3864)</u>	<u>(.3830)</u>	<u>(1.0894)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0561</u>	<u>#0602</u>	<u>#0603</u>	<u>#0955</u>	
101	.2668	2.2506	.....	.....	.8954	3.4128
102	9.0430	1.9204	.....	(.1539)	5.3199	16.1294
103	2.8194	.....	(.3162)	(.4911)	.....	2.0121
111	(1.0000)	1.5000	.....	.....	(.8954)	(.3954)
112	(7.8830)	(.5000)	.....	(.1026)	(4.8897)	(13.3753)
113	7.2834	.....	.3440	(.6621)	.....	6.9653
130	(4.5028)	(3.6710)	.....	.....	.....	(8.1738)
254	(8.2834)	.0000	.....	.....	(.4302)	(8.7136)
255	2.0200	(1.5000)	.....	.....	.....	.5200
300	(.8528)	.....	(.0278)	.....	.....	(.8806)
Total	<u>(1.0894)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.4097)</u>	<u>.0000</u>	<u>(2.4991)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Total</u>
		<u>#0957</u>	<u>#0991</u>	<u>#1000</u>	<u>#9029</u>	
101	3.4128	.....	.....	.....	.....	3.4128
102	16.1294	3.6000	.....	.....	.....	19.7294
103	2.0121	.....	.9000	9.4100	(.1667)	12.1554
111	(.3954)	.....	.....	.....	.....	(.3954)
112	(13.3753)	(.2000)	.....	.....	.....	(13.5753)
113	6.9653	.....	.....	(8.7345)	.0000	(1.7692)
130	(8.1738)	(3.4000)	(.9000)	(.3419)	.....	(12.8157)
254	(8.7136)	.....	.....	.....	.....	(8.7136)
255	.5200	.....	.....	.....	.....	.5200
300	<u>(.8806)</u>	<u>.....</u>	<u>.....</u>	<u>(.3336)</u>	<u>.....</u>	<u>(1.2142)</u>
Total	<u>(2.4991)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1667)</u>	<u>(2.6658)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 24.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

J. J. Finley Elementary School (#0031)

1. [Ref. 3101] The files for two ESE students in the October survey did not contain a valid EP that covered that survey. We made the following audit adjustments:

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

2. [Ref. 3170] One teacher taught Language Arts to a class that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of these two LEP students were not notified of the teacher's out-of-field status. We made the following audit adjustments:

101 Basic K-3	.2668	
130 ESOL	<u>(.2668)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Sidney Lanier Center (#0081)</u>	
3. [Ref. 8101] <u>Seven ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	(1.0000)
113 Grades 9-12 with ESE Services	(.5000)
254 ESE Support Level 4	1.5000
113 Grades 9-12 with ESE Services	.7834
254 ESE Support Level 4	(2.2834)
255 ESE Support Level 5	<u>1.5000</u>
	.0000
4. [Ref. 8102] <u>The Matrix of Services forms for five ESE students were not reviewed and updated when the students' new IEPs (dated March 2, 2005) were prepared. We made the following audit adjustments:</u>	
112 Grades 4-8 with ESE Services	1.0000
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	(1.5000)
113 Grades 9-12 with ESE Services	2.0000
254 ESE Support Level 4	<u>(2.0000)</u>
	<u>.0000</u>
	<u>.0000</u>
<u>Hospital and Homebound (#0082)</u>	
5. [Ref. 8201] <u>One student who was reported in the Hospital and Homebound program during the October and February surveys did not receive instruction during the survey periods. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.2400)
	(.2400)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Hospital and Homebound (#0082) (Continued)

6. [Ref. 8202] The reported number of instructional minutes for two students in the Hospital and Homebound program in the February survey was overstated. One was reported for 360 minutes and the other for 240 minutes; however, the supporting logs of their Hospital and Homebound teachers indicated that they should have been reported for only 240 and 120 minutes, respectively. We made the following audit adjustment:

255 ESE Support Level 5	(.0800)	(.0800)
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7. [Ref. 8203] The IEP-development meetings for two ESE students included only two of the required three professional personnel. We made the following audit adjustments:

102 Basic 4-8	.1200	
255 ESE Support Level 5	(.1200)	.0000

8. [Ref. 8204] The Physician's Statement supporting the placement and reporting of one student in the Hospital and Homebound program in the October and February surveys expired on December 31, 2005, and was not valid for the February survey. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.0400	
255 ESE Support Level 5	(.0400)	.0000
		<u>(.3200)</u>

Westwood Middle School (#0141)

9. [Ref. 14170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:

102 Basic 4-8	2.8356	
112 Grades 4-8 with ESE Services	<u>(2.8356)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Westwood Middle School (#0141) (Continued)

10. [Ref. 14171] The parents of Gifted students who were taught by an out-of-field teacher during the school term covered by the October 2005 survey were not notified of the teacher's out-of-field status until November 2005. We made the following audit adjustments:

102 Basic 4-8	5.0874	
112 Grades 4-8 with ESE Services	(5.0874)	.0000
		<u>.0000</u>

Gainesville High School (#0151)

11. [Ref. 15101] The LEP Student Plan for one student was not reviewed and updated for the 2005-06 school year; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustments:

103 Basic 9-12	.7004	
130 ESOL	(.7004)	.0000

12. [Ref. 15102] One LEP student was beyond the maximum six-year period allowed for State funding for ESOL. We made the following audit adjustments:

103 Basic 9-12	.6170	
130 ESOL	(.6170)	.0000

13. [Ref. 15103] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) did not include one Special Considerations point for which the student was eligible. We recomputed the student's Matrix score to include this additional point, and made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Gainesville High School (#0151) (Continued)	
14. [Ref. 15104] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(1.5000)
	.0000
15. [Ref. 15170] <u>One teacher taught Social Science courses to LEP students, but had earned none of the required 60 in-service points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
103 Basic 9-12	1.2842
130 ESOL	(1.2842)
	.0000
16. [Ref. 15171] <u>One teacher taught Language Arts to a class that included an LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of this LEP student were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>	
103 Basic 9-12	.0834
130 ESOL	(.0834)
	.0000
	.0000
Santa Fe High School (#0271)	
17. [Ref. 27101] <u>The timecards for two Career Education OJT students supported fewer work hours than were reported in the students' course schedules. The students were reported for 950 and 450 minutes, respectively, but their timecards supported only 240 and zero minutes of work time. We made the following audit adjustment:</u>	
300 Career Education 9-12	(.3864)
	(.3864)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Santa Fe High School (#0271) (Continued)	
18. [Ref. 27102] <u>Three ESE students were reported incorrectly in program No. 300 (Career Education) or program No. 103 (Basic 9-12). We made the following audit adjustments:</u>	
103 Basic 9-12	(1.4166)
113 Grades 9-12 with ESE Services	1.5000
300 Career Education 9-12	<u>(.0834)</u>
	.0000
19. [Ref. 27103] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	<u>(.5000)</u>
	.0000
20. [Ref. 27170] <u>One teacher taught a Math course to LEP students, but had earned none of the required 60 in-service points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
103 Basic 9-12	.4336
130 ESOL	<u>(.4336)</u>
	.0000
21. [Ref. 27171/72] <u>Two teachers taught Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:</u>	
<u>Ref. 27171</u>	
103 Basic 9-12	.1668
130 ESOL	<u>(.1668)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Santa Fe High School (#0271)</u> (Continued)	
<u>Ref. 27172</u>	
103 Basic 9-12	.0834
130 ESOL	<u>(.0834)</u>
	<u>.0000</u> <u>(.3864)</u>
<u>Eastside High School (#0421)</u>	
22. [Ref. 42101] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
254 ESE Support Level 4	(2.0000)
255 ESE Support Level 5	<u>2.0000</u>
	.0000
23. [Ref. 42102] <u>The timecards for two OJT students were missing and could not be located. We made the following audit adjustment:</u>	
300 Career Education 9-12	<u>(.3830)</u>
	(.3830)
24. [Ref. 42170] <u>One teacher taught a Chemistry course to LEP students, but had earned none of the required 60 in-service points in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:</u>	
103 Basic 9-12	.8672
130 ESOL	<u>(.8672)</u>
	<u>.0000</u> <u>(.3830)</u>
<u>William S. Talbot Elementary School (#0561)</u>	
25. [Ref. 56101] <u>Three ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:</u>	
111 Grades K-3 with ESE Services	1.5000
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

William S. Talbot Elementary School (#0561) (Continued)

26. [Ref. 56102] The Matrix of Services form for one ESE student incorrectly included one Special Consideration point for which the student was not eligible. The point was designated for students with a total score of 21 points and a Level 5 rating in four of the five Domains. The student had 21 points, but a Level 5 rating in only three Domains. We recomputed the student's Matrix score excluding this additional point, and made the following audit adjustments:

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

27. [Ref. 56103] The file for one ESE student did not contain an EP covering the reporting survey. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

28. [Ref. 56170] One teacher taught Math, Science and Social Studies courses to an LEP student, but had earned none of the 60 in-service points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

101 Basic K-3	.5434	
130 ESOL	(.5434)	.0000

29. [Ref. 56171/72] Two teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

<u>Ref. 56171</u>		
102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>William S. Talbot Elementary School (#0561)</u> (Continued)	
Ref. 56172	
101 Basic K-3	1.7072
130 ESOL	<u>(1.7072)</u>
	.0000

30. [Ref. 56173] One teacher taught Math, Science, Social Studies, and Primary Language Arts courses to an LEP student, but had earned none of the required in-service points in ESOL strategies, pursuant to the teacher's in-service training timeline (60 points for Math, Science, and Social Studies, and 300 for Primary Language Arts).
We made the following audit adjustments:

102 Basic 4-8	.9704	
130 ESOL	<u>(.9704)</u>	<u>.0000</u>
		<u>.0000</u>

Alachua Halfway House (#0602)

31. [Ref. 60201] One ESE student was reported incorrectly in program Nos. 300 (Career Education) and 103 (Basic 9-12) in the July and June surveys. The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustments:

103 Basic 9-12	(.3162)	
113 Grades 9-12 with ESE Services	.3440	
300 Career Education 9-12	<u>(.0278)</u>	<u>.0000</u>
		<u>.0000</u>

Alachua Regional Marine Institute (#0603)

32. [Ref. 60301] The reported FTE for 63 students in the June 2006 survey (6 of whom were in our Basic sample and 6 in our Basic with ESE Services sample) was based on an incorrect amount of instructional time. The students were reported for full-time instruction (25 hours per week), but were provided only 22.67 instructional hours. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Achua County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Alachua Regional Marine Institute (#0603) (Continued)</u>		
102 Basic 4-8	(.1539)	
103 Basic 9-12	(.3249)	
112 Grades 4-8 with ESE Services	(.1026)	
113 Grades 9-12 with ESE Services	(.4959)	(1.0773)
33. [Ref. 60302] <u>Two students in the June survey were absent during the entire survey period and should not have been reported. We made the following audit adjustments:</u>		
103 Basic 9-12	(.1662)	
113 Grades 9-12 with ESE Services	(.1662)	(.3324)
		(1.4097)
<u>Einstein Montessori School (#0955) (Charter School)</u>		
34. [Ref. 95570] <u>At the time of the October 2005 survey, one teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught courses which required certification in Middle Grades Math and ESE. Certification covering these latter two areas was not issued until November 2, 2005. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:</u>		
101 Basic K-3	.8954	
102 Basic 4-8	5.3199	
111 Grades K-3 with ESE Services	(.8954)	
112 Grades 4-8 with ESE Services	(4.8897)	
254 ESE Support Level 4	(.4302)	.0000
		.0000
<u>Alachua Learning Center (#0957) (Charter School)</u>		
35. [Ref. 95701] <u>One LEP student was beyond the six-year period allowed for State funding of ESOL. We made the following audit adjustments:</u>		
102 Basic 4-8	.8000	
130 ESOL	(.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Alachua Learning Center (#0957) (Charter School) (Continued)

36. [Ref. 95770] The letter used to notify certain parents that their children were assigned to an out-of-field teacher did not clearly indicate or disclose the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	2.8000	
112 Grades 4-8 with ESE Services	(.2000)	
130 ESOL	<u>(2.6000)</u>	<u>.0000</u>
		<u>.0000</u>

Hoggetowne Middle School (#0971) (Charter School)

37. [Ref. 97170] The out-of-field, subject area assignment of one teacher was not identified in the minutes of the School's Board, and was not disclosed in the letter used to notify the parents of the teacher's out-of-field status; consequently, both the Board's approval and the parental notification were deficient. We also noted that the notification letter was dated October 20, 2005, after the October survey. Because the students involved were all reported in Basic education courses, no audit adjustments were necessary.

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.0000

Florida SIA Tech @ Gainesville (#0991) (Charter School)

38. [Ref. 99170] One teacher taught Language Arts to classes that included five LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of these five LEP students were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	.9000	
130 ESOL	<u>(.9000)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

DeSoto High School (#1000) (Charter School)

39. [Ref. 100071] One teacher taught Primary Language Arts to classes that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student concerned were not notified of the teacher’s out-of-field status. Since the student is adjusted in finding No. 40 (ref. 100001), we made no audit adjustments here.

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40. [Ref. 100001] One student was reported incorrectly in ESOL in the October 2005 survey. The student was classified LEP in the 2000-01 school year, initially enrolled in DeSoto High School for the 2005-06 school year, and received no ESOL-related services during that school year. We noted that DeSoto High School formally dismissed the student from ESOL on January 11, 2006. We made the following audit adjustments:

103 Basic 9-12	.3419	
130 ESOL	(.3419)	.0000

41. [Ref. 100002] The file for one ESE student did not contain an IEP that covered the reporting survey. We made the following audit adjustments:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

42. [Ref. 100070] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. We made the following audit adjustments:

103 Basic 9-12	8.5681	
113 Grades 9-12 with ESE Services	(8.2345)	
300 Career Education 9-12	(.3336)	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>N. Florida Juvenile Detention Center (#9029)</u>	
43. [Ref. 902901] <u>One Basic student was not enrolled in school during the July survey and should not have been reported. The student received a GED prior to his placement at the Juvenile Detention facility and was not in the facility's education program. We made the following audit adjustment:</u>	
103 Basic 9-12	(.1667) (.1667)
44. [Ref. 902902] <u>One ESE student was reported incorrectly in program No. 103 (Basic 9-12). We made the following audit adjustments:</u>	
103 Basic 9-12	(.5000)
113 Grades 9-12 with ESE Services	<u>.5000</u> .0000
45. [Ref. 902903] <u>The file for one ESE student did not contain an EP that covered the reporting survey. We made the following audit adjustments:</u>	
103 Basic 9-12	.5000
113 Grades 9-12 with ESE Services	<u>(.5000)</u> <u>.0000</u>
	<u>(.1667)</u>
	<u>(2.6658)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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 during survey, are reported for State funding; (2) timecards for students in OJT programs are properly completed and retained in readily accessible files; (3) students are reported in the proper funding categories and have adequate documentation to support their reporting, particularly with regard to students in ESOL and ESE; (4) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (5) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey period.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. Definitions
- Section 1011.62, 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 2005-2006

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- 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

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Students with Disabilities
- 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 Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gulf County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Regulatory Citations (Continued)

Teacher Certification

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 43 of this report.

The accompanying notes are an integral part of this schedule.

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

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

1. School District of Alachua County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Alachua County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Alachua County. For the fiscal year ended June 30, 2006, the District operated 64 schools, reported 28,238.26 unweighted full-time equivalent (FTE) students, and received approximately \$87.4 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through 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.

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEEP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (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 FEEP Funds

The amount of State and local FEEP 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 FEEP 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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (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) Career Education (9-12).

7. Statutes and Rules

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

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- 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 FTE reported to the Department of Education for the fiscal year ended June 30, 2006. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following schools were in our sample:

Alachua County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. J. J. Finley Elementary School	1 and 2
2. A.Q. Jones Exceptional Student Center	NA
3. Lake Forest Elementary School	NA
4. Sidney Lanier Center	3 and 4
5. Hospital and Homebound	5 through 8
6. Westwood Middle School	9 and 10
7. Gainesville High School	11 through 16
8. Newberry High School	NA
9. Santa Fe High School	17 through 21
10. Myra Terwilliger Elementary School	NA
11. Eastside High School	22 through 24
12. William S. Talbot Elem School	25 through 30
13. W. W. Irby Elementary School	NA
14. Alachua Halfway House	31
15. Alachua Regional Marine Institute	32 and 33
16. Einstein Montessori School (Charter)	34
17. Expressions Learning Arts Academy (Charter)	NA
18. Alachua Learning Center (Charter)	35 and 36
19. Hoggetowne Middle School (Charter)	37
20. Florida SIA Tech @ Gainesville (Charter)	38
21. Desoto High School (Charter)	39 through 42
22. N. Florida Juvenile Detention Center	43 through 45



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

INDEPENDENT AUDITOR'S REPORT ALACHUA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2006, that the Alachua County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed instances of material noncompliance involving the District's reported student ridership, as follows: (1) the District did not submit a *Hazardous Walking Conditions Report* for the October survey; consequently, 166 Hazardous Walking students were not eligible for State transportation funding; and (2)

53 of the 422 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 1 through 5.)

In our opinion, except for the instances of material noncompliance mentioned above involving the *Hazardous Walking Conditions Report* for the October survey and the classification and reporting of transported students, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2006.

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.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above, and identified by finding number, are indicative of such deficiencies in the District's internal controls over the submission of required reports, and the classification and reporting of transported students. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the FEFP requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

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 Alachua County District School Board. 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
February 20, 2007

SCHEDULE A

Alachua County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

<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	402	100.00%	28,549	100.00%
Sample ²	-	-	422	1.48%
<u>Test Results - Sample Students</u>				
Students w/ Exceptions	-	-	53	(12.56%)
Net Audit Adjustments	-	-	(40)	(9.48%)
<u>Test Results - Non-Sample Students</u>				
Students w/ Exceptions	-	-	141	NM
Net Audit Adjustments	-	-	(136)	NM
<u>Test Results – Sample and Non-Sample Students</u>				
Students w/ Exceptions	-	-	194	NM
Net Audit Adjustments	-	-	(176)	NM

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 28,549 students in the following ridership categories: 1,036 in IDEA (K-12), Weighted; 5,048 in IDEA (K-12), Unweighted; 177 in IDEA (PK), Weighted; 22 in IDEA (PK), Unweighted; 25 in Teenage Parents and Infants; 307 in Hazardous Walking; and 21,934 in Two Miles or More. The District also reported operating a total of 402 vehicles (398 buses and 4 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Alachua County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for instances of material noncompliance involving the *Hazardous Walking Conditions Report* for the October survey and the classification and reporting of transported students, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 39.

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed the instance of noncompliance discussed in finding No. 1. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 2 through 5. (The District did not transport students during the July survey.)

General Tests

1. [Ref. 51] The District did not complete the *Hazardous Walking Conditions Report* to document the hazardous conditions locations for 166 students in the October survey (25 of whom were in our sample). Pursuant to the *Student Transportation General Instructions*, State transportation funding may not be claimed for students in *Hazardous Walking* if the report is not completed at least seven calendar days prior to survey. Our test procedures disclosed that 10 students (5 of whom were in our sample) lived more than two miles from school and were eligible to be reported in *Two Miles or More*. The remaining 156 students were not eligible for State transportation funding. We made the following audit adjustments:

<u>October 2005 Survey (90 Days-in-Term)</u>		
Hazardous Walking – <i>Sample Students</i>	(25)	
Two Miles or More – <i>Sample Students</i>	<u>5</u>	(20)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

<u>Findings</u>		Students Transported Net Audit Adjustment
<u>General Tests</u> (Continued)		
Hazardous Walking – <i>Non-Sample Students</i>	(141)	
Two Miles or More – <i>Non-Sample Students</i>	<u>5</u>	<u>(136)</u>
Net Audit Adjustments from General Tests		
Sample Students	(20)	
Non-Sample Students	<u>(136)</u>	<u>(156)</u>
<u>Detailed Tests</u>		
2. [Ref. 52] <u>The names of 11 reported students (three in the October survey, six in the February survey, and two in the June survey) were not marked on the supporting bus drivers' reports as having been transported during survey; consequently, the students' reported ridership was not supported. We made the following audit adjustments:</u>		
<u>October 2005 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted	(1)	
Two Miles or More	(2)	
<u>February 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	(1)	
IDEA (PK), Unweighted	(2)	
Teenage Parents and Infants	(1)	
Two Miles or More	(1)	
<u>June 2006 Survey</u>		
<u>17 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	<u>(1)</u>	<u>(11)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

3. [Ref. 53] Nine students were reported incorrectly in Two Miles or More (one in the October survey, three in the February survey, and five in the June survey). The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

Two Miles or More (1)

February 2006 Survey

90 Days-in-Term

Two Miles or More (3)

June 2006 Survey

17 Days-in-Term

Two Miles or More (5) (9)

4. [Ref. 54] One ESE student was reported incorrectly in IDEA (PK), Unweighted during the October survey. The student's IEP indicated that the student was eligible for IDEA-weighted classification; consequently, the student should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (PK), Weighted 1

IDEA (PK), Unweighted (1) 0

5. [Ref. 55] Seven ESE students were reported incorrectly in IDEA (K-12), Weighted (five in the February survey and two in the June survey). Two of the students were not enrolled in an IDEA-eligible program, and the IEPs for the remaining five indicated that they were not eligible for IDEA-weighted classification.

Finding continues on next page.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

We noted that one of the two students in the June survey was eligible to be reported in IDEA (K-12), Unweighted, and the remaining six students, who lived more than two miles from school, were eligible to be reported in Two Miles or More. We made the following audit adjustments:

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted	(5)	
Two Miles or More	5	

June 2006 Survey

17 Days-in-Term

IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	1	
Two Miles or More	1	<u>0</u>

Net Audit Adjustments from Detailed Tests

Sample Students	(20)	
Non-Sample Students	<u>0</u>	<u>(20)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Alachua County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the District submits a *Hazardous Walking Conditions Report* at least seven calendar days prior to each survey; (2) only students who are transported during a survey period are reported for State transportation funding; (3) the distance from home to school is verified prior to reporting students in Two Miles or More; and (4) only eligible ESE students are reported in IDEA ridership categories.

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

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Alachua County District School Board
STUDENTS TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 43 of this report.

The accompanying notes are an integral part of this schedule.

Alachua County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 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 1006.23(4), Florida Statutes.

2. Transportation in Alachua County

For the fiscal year ended June 30, 2006, the District received approximately \$6.3 million in State 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 2005	0	0
October 2005	166	13,960
February 2006	166	13,649
June 2006	<u>70</u>	<u>940</u>
Total	<u>402</u>	<u>28,549</u>

3. Statutes and Rules

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

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Alachua County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2006. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

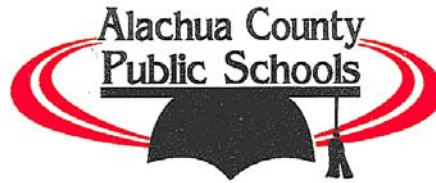
MANAGEMENT'S RESPONSE

BOARD MEMBERS

Virginia S. Childs
 F. Wesley Eubank
 Tina Pinkoson
 Eileen F. Roy
 Janie S. Williams

SUPERINTENDENT OF SCHOOLS

W. Daniel Boyd, Jr., Ed.D.



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13 March 2007

William O. Monroe, CPA
 Auditor General
 Room 412C; Claude Pepper Building
 111 West Madison
 Tallahassee, Florida 32399-1450

RE: 2005-2006 Audit of Student FTE and Student Transportation

Dear Mr. Monroe:

The School Board of Alachua County submits this letter in response to the draft copy of the Audit Report pertaining to the 2005-2006 school year. The district agrees with the general findings of the audit and includes comments of district considerations for improving future audits. No additional supporting documentation is being submitted.

The findings are grouped according to types and are followed by the district's response.

Attendance Findings:

Ref. 60302 Alachua Regional Marine Institute (0603)
 Ref. 902901 North Florida Juvenile Detention Center (9029)

All schools are being encouraged to exercise greater care in recording student attendance while procedures to double-check the entry and withdrawal status of students during the school year are being emphasized. Additional recording procedures may be required if a school has experienced attendance audit deficiencies. Student Information Resources will continue to provide reports to all schools indicating ineligibility for F.T.E. funding due to eleven days absent during the reporting survey. District personnel will monitor state and district attendance requirements at each school through on-site visitations and special reports.

Exceptional Student Education Findings:

Ref. 3101 J.J. Finley Elementary School (0031)
 Ref. 8101 Sidney Lanier Center (0081)
 Ref. 8102 Sidney Lanier Center (0081)
 Ref. 8201 Hospital and Homebound (0082)
 Ref. 8202 Hospital and Homebound (0082)
 Ref. 8203 Hospital and Homebound (0082)
 Ref. 8204 Hospital and Homebound (0082)
 Ref. 27102 Santa Fe High School (0271)
 Ref. 27103 Santa Fe High School (0271)

Ref. 42101	Eastside High School (0421)
Ref. 56101	William S. Talbot Elementary School (0561)
Ref. 56102	William S. Talbot Elementary School (0561)
Ref. 56103	William S. Talbot Elementary School (0561)
Ref. 60201	Alachua Halway House (0602)
Ref. 100002	DeSoto High School (1000) Charter School
Ref. 902902	North Florida Juvenile Detention Center (9029)
Ref. 902903	North Florida Juvenile Detention Center (9029)

Each school and the District Exceptional Student Education Department are continuing to work on improving the flow of each student's paperwork through referral, evaluation, placement and services. Routine training for all personnel will be provided concentrating on procedures and how to correctly complete and maintain paperwork, including necessary signatures. IEPs will be considered critical and yearly in-services will be provided..

Before each FTE survey, District-level ESE Supervisors and Teacher Specialists will schedule internal audits in all schools of ESE students to assure documentation is in good order, accurate and complete. These teams will validate the paperwork and computer record status of every student being served in schools. Accurate paper-trail documentation and up-to-date online computer files are keys to a successfully audit along with securing required records.

Computer programs will be routinely distributed to schools and the District ESE office to assure that data is up-to-date. Match-ups between source files and DOE reporting files will be provided during each reporting survey.

ESOL Findings:

Ref. 15101	Gainesville High School (0151)
Ref. 15102	Gainesville High School (0151)
Ref. 15103	Gainesville High School (0151)
Ref. 15104	Gainesville High School (0151)
Ref. 95701	Alachua Learning Center (0957) Charter School
Ref. 100001	DeSoto High School (1000) Charter School

The Schools and District ELL personnel will continue to work in determining the eligibility of ELL students. Training sessions by District ELL personnel will be scheduled, as necessary, to emphasize the importance of ELL plans, procedures and documentation requirements. Internal audits of ELL students by district staff will also be scheduled to determine missing documentation before each FTE reporting cycle and to check the eligibility of students participating in the ELL program beyond the initial three year eligibility period. At the time the Student Course records are loaded, Information Resources will initialize appropriate ELL funded courses to an FEFP of 130. School Data Base Managers will receive continuous feedback on ELL students during the survey. Again at the end of the survey and before the transmission to the DOE has occurred, special reports will identify courses inappropriately coded as an ELL course. All participants will continue to work on the prevention of claiming former ELL students no longer eligible for funding.

Miscellaneous Findings:

- Ref. 27101 Santa Fe High School (0271)
- Ref. 42102 Eastside High School (0421)
- Ref. 60301 Alachua Regional Marine Institute (0603)

An effort will be made to minimize the last minute changes of FTE record entries. It is believed some errors may occur after the automated Earned FTE calculations have been completed and before the record is transmitted. Each school will be encouraged to continue to try and have all records accurate by the announced deadline for record adjustments.

Schools participating in a Dropout Prevention Program, including Division of Juvenile Justice facilities, must continue to enter and maintain records on a timely basis. Attention must be given to parental notification and the securing of the records for audit purposes. The district coordinator of the programs will work with the schools on these procedures.

As much as possible, computer programs will be developed to assist in identifying mistakes in assigning the FEFP number. However, each school must continue to carefully check the FEFP when manual records are entered for F.T.E. surveys.

The Vocational and ESE Departments, through subject area meetings and communiqués, will work with each school offering On-the-Job-Training to emphasize the importance of having correctly completed time cards, including appropriate signatures. Emphasis will also be given to storing these cards with the FTE reports for the year.

Teacher Certification:

- Ref. 3170 J.J.Finley Elementary School (0031)
- Ref. 14170 Westwood Middle School (0141)
- Ref. 14171 Westwood Middle School (0141)
- Ref. 15170 Gainesville High School (0151)
- Ref. 15171 Gainesville High School (0151)
- Ref. 27170 Santa Fe High School (0271)
- Ref. 27171 Santa Fe High School (0271)
- Ref. 27172 Santa Fe High School (0271)
- Ref. 42170 Eastside High School (0421)
- Ref. 56170 William S. Talbot Elementary School (0561)
- Ref. 56171 William S. Talbot Elementary School (0561)
- Ref. 56172 William S. Talbot Elementary School (0561)
- Ref. 95570 Einstein Montessori School (0955) Charter School
- Ref. 95770 Alachua Learning Center (0957) Charter School
- Ref. 97170 Hoggetowne Middle School (0971) Charter School
- Ref. 99170 Florida SIATech at Gainesville (0991) Charter School
- Ref. 100071 DeSoto High School (1000) Charter School
- Ref. 100070 DeSoto High School (1000) Charter School

The District Personnel Division and schools shall continue to work cooperatively in seeking Board approval on all out-of-field instructors prior to FTE reporting surveys. In addition, District Personnel and Curriculum Divisions will work with school administrations to assure that all parents of students taught by Board approved, but non-certificated teachers, will be notified appropriately and in a timely manner. Teachers instructing ELL students will also be checked for inservice received and/or ESOL endorsement.

Bus Transportation:

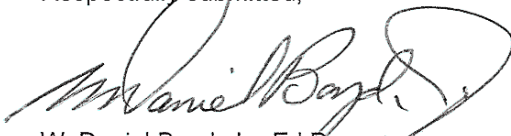
- Ref. 51 General Tests
- Ref. 52 Detailed Tests
- Ref. 53 Detailed Tests
- Ref. 54 Detailed Tests
- Ref. 55 Detailed Tests

The district is correcting procedures to assure that students eligible for Hazardous Walking Conditions funding are accurately reported each survey period. The state rule change was not properly construed and as a result reported inaccurately.

In addition, the Transportation Department will continue to work toward improved data accuracy through procedural changes and followups. Continued training of bus drivers on determining student eligibility and correct reporting practices will also be stressed. Transportation routes will be continually monitored by supervisory personnel while the transportation eligibility of current students, new students, and withdrawing students will be strictly maintained as required for local and State reporting.

Communications, coordination, and planning between the Transportation Department and Exceptional Student Education Department will be strengthened in order to assure student eligibility and to serve the student population more efficiently.

Respectfully submitted,



W. Daniel Boyd, Jr., Ed.D.
Superintendent of Schools