

Report No. 2019-017
August 2018

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**ALACHUA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Sandra H. Hollinger served as Interim Superintendent and the following individuals served as Board members:

	<u>District No.</u>
April M. Griffin	1
Eileen F. Roy, Chair through 11-21-16	2
Dr. Gunnar F. Paulson, Vice Chair from 11-22-16	3
Dr. Leannetta McNealy	4
Robert P. Hyatt, Chair from 11-22-16 Vice Chair through 11-21-16,	5

The team leader was Clayton G. Dyer and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

ALACHUA COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

Page
No.

SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	11
Findings.....	11
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	24
NOTES TO SCHEDULES.....	27
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	31
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	34
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	36
Findings.....	36
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	42
NOTES TO SCHEDULES.....	43
MANAGEMENT’S RESPONSE	44

ALACHUA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FES	Fluent English Speaker
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and student transportation, the Alachua County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 34 of the 148 students in our ESOL test, and 27 of the 85 students in our ESE Support Levels 4 and 5 test. Two (1 percent) of the 148 students in our ESOL test attended charter schools and 2 (6 percent) of the 34 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 79 of the 342 students in our student transportation test, in addition to 158 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 44 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 13.7198 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 40.5564 (40.3948 applicable to District schools other than charter schools and .1616 applicable to charter schools). Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 192 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$168,743 (negative 40.5564 times \$4,160.71), of which \$168,071 is applicable to District schools other than charter schools and \$672 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 15 charter schools, 1 District cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$95.7million was provided through the FEFP to the District for the District-reported 28,548.88 unweighted FTE as recalibrated, which included 1,863.57 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.

The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$3.73 million for student transportation as part of the State funding through the FEFP.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Alachua County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Alachua County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 28, 2018

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2017, the Alachua County District School Board (District) reported to the DOE 28,548.88 unweighted FTE as recalibrated, which included 1,863.57 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 15 charter schools, 1 District cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (61) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (13,915) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 34 of the 148 students in our ESOL test² and 27 of the 85 students in our ESE Support Levels 4 and 5 test.³ Two (1 percent) of the 148 students in our ESOL test attended charter schools and 2 (6 percent) of the 34 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	60	19	10,504	200	7	20,820.7300	155.3466	21.7606
Basic with ESE Services	58	17	2,704	138	8	6,665.6200	119.8546	(2.8732)
ESOL	37	12	572	148	34	565.6700	100.3726	(26.9224)
ESE Support Levels 4 and 5	24	10	114	85	27	79.8600	45.0998	(5.6765)
Career Education 9-12	9	1	<u>21</u>	<u>20</u>	<u>1</u>	<u>417.0000</u>	<u>3.3909</u>	<u>(.0083)</u>
All Programs	61	20	<u>13,915</u>	<u>591</u>	<u>77</u>	<u>28,548.8800</u>	<u>424.0645</u>	<u>(13.7198)</u>

² For ESOL, the material noncompliance is composed of Findings 2, 3, 5, 11, 12, 17, 18, 22, 23, 31, 33, 37, and 38 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 7, 8, 9, 10, 13, 14, 24, 25, 26, 29, 34, and 43 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (431, of which 427 are applicable to District schools other than charter schools and 4 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 147 and found exceptions for 11 teachers. Four (3 percent) of the 147 teachers in our test taught at charter schools and 2 (18 percent) of the 11 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	14.0253	1.103	15.4699
102 Basic 4-8	9.4987	1.000	9.4987
103 Basic 9-12	(3.0534)	1.001	(3.0565)
111 Grades K-3 with ESE Services	(1.3100)	1.103	(1.4449)
112 Grades 4-8 with ESE Services	(1.1834)	1.000	(1.1834)
113 Grades 9-12 with ESE Services	(.3798)	1.001	(.3802)
130 ESOL	(25.6324)	1.194	(30.6051)
254 ESE Support Level 4	(1.0355)	3.607	(3.7350)
255 ESE Support Level 5	(4.6410)	5.376	(24.9500)
300 Career Education 9-12	(.0083)	1.001	(.0083)
Subtotal	<u>(13.7198)</u>		<u>(40.3948)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.8600	1.103	.9486
102 Basic 4-8	.4300	1.000	.4300
130 ESOL	(1.2900)	1.194	(1.5402)
Subtotal	<u>.0000</u>		<u>(.1616)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	14.8853	1.103	16.4185
102 Basic 4-8	9.9287	1.000	9.9287
103 Basic 9-12	(3.0534)	1.001	(3.0565)
111 Grades K-3 with ESE Services	(1.3100)	1.103	(1.4449)
112 Grades 4-8 with ESE Services	(1.1834)	1.000	(1.1834)
113 Grades 9-12 with ESE Services	(.3798)	1.001	(.3802)
130 ESOL	(26.9224)	1.194	(32.1453)
254 ESE Support Level 4	(1.0355)	3.607	(3.7350)
255 ESE Support Level 5	(4.6410)	5.376	(24.9500)
300 Career Education 9-12	(.0083)	1.001	(.0083)
Total	<u>(13.7198)</u>		<u>(40.5564)</u>

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0022</u>	<u>#0031</u>	<u>#0041</u>	
101 Basic K-3	1.9700	4.8000	6.7700
102 Basic 4-8	3.2050	1.6000	4.8050
103 Basic 9-120000
111 Grades K-3 with ESE Services	(1.8800)	.....	.....	(1.8800)
112 Grades 4-8 with ESE Services0000
113 Grades 9-12 with ESE Services0000
130 ESOL	(5.1750)	(6.4000)	(11.5750)
254 ESE Support Level 40000
255 ESE Support Level 50000
300 Career Education 9-120000
Total	<u>(1.8800)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8800)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0081</u>	<u>#0082</u>	<u>#0091</u>	<u>#0141</u>	
101	6.7700	.....	.0900	3.5183	.....	10.3783
102	4.8050	1.0000	.1400	3.1750	1.9182	11.0382
103	.0000	.....	.1400	.....	.....	.1400
111	(1.8800)	(.4300)	.....	.5000	.....	(1.8100)
112	.0000	.....	.....	.....	(.5000)	(.5000)
113	.0000	.....	.....	.....	.....	.0000
130	(11.5750)	.....	.....	(6.2200)	(1.4182)	(19.2132)
254	.0000	(.5000)	.....	(.5000)	.....	(1.0000)
255	.0000	(.5000)	(.4235)	(.4733)	.....	(1.3968)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>(1.8800)</u>	<u>(.4300)</u>	<u>(.0535)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.3635)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0151</u>	<u>#0431</u>	<u>#0501</u>	<u>#0510</u>	
101	10.3783	.....	.....	.4200	(.5000)	10.2983
102	11.0382	.....	.....	.....	.....	11.0382
103	.1400	1.4174	1.7170	.....	.....	3.2744
111	(1.8100)	.....	.....	.....	.5000	(1.3100)
112	(.5000)	.....	.....	.....	.....	(.5000)
113	.0000	.4744	(.1523)	.....	.....	.3221
130	(19.2132)	(1.0008)	(.3834)	(.4200)	.....	(21.0174)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(1.3968)	(.9744)	(1.7698)	.....	.....	(4.1410)
300	<u>.0000</u>	<u>.0834</u>	<u>(.0917)</u>	<u>.....</u>	<u>.....</u>	<u>(.0083)</u>
Total	<u>(2.3635)</u>	<u>.0000</u>	<u>(.6802)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0437)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Total</u>
		<u>#0520</u>	<u>#0951*</u>	<u>#7023</u>	<u>#9029</u>	
101	10.2983	3.8100	.8600	(.0830)	.....	14.8853
102	11.0382	1.3050	.4300	.....	(2.8445)	9.9287
103	3.2744	.....	.....	.....	(6.3278)	(3.0534)
111	(1.3100)	.....	.....	.....	.....	(1.3100)
112	(.5000)	.....	.....	.....	(.6834)	(1.1834)
113	.3221	.....	.....	.....	(.7019)	(.3798)
130	(21.0174)	(4.6150)	(1.2900)	.....	.....	(26.9224)
254	(1.0000)	.....	.....	.....	(.0355)	(1.0355)
255	(4.1410)	(.5000)	.....	.....	.....	(4.6410)
300	<u>(.0083)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0083)</u>
Total	<u>(3.0437)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0830)</u>	<u>(10.5931)</u>	<u>(13.7198)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Alachua District School Board (District) management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Early Learning Academy at Duval (#0022)

1. [Ref. 2201] Documentation to support the attendance of two PK ESE students during the October 2016 and February 2017 reporting survey periods was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	(1.8800)	(1.8800)
		(1.8800)

J. J. Finley Elementary School (#0031)

2. [Ref. 3101] ELL Committees were not convened by October 1 to consider four students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8300	
102 Basic 4-8	2.3900	
130 ESOL	(3.2200)	.0000

3. [Ref. 3102] One ELL Student was assessed FES and a competent English reader and writer and an ELL Committee was not convened to consider the student’s continued ESOL placement. We also noted that the *ELL Student Plan* was not updated for the
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

October 2016 or February 2017 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.8150	
130 ESOL	<u>(.8150)</u>	.0000

4. [Ref. 3170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.1400	
130 ESOL	<u>(1.1400)</u>	.0000
		<u>.0000</u>

Stephen Foster Elementary School (#0041)

5. [Ref. 4101] The *ELL Student Plans* (Plans) for eight students enrolled in the ESOL Program were incomplete as the Plans did not include the students’ schedules identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	4.8000	
102 Basic 4-8	1.6000	
130 ESOL	<u>(6.4000)</u>	.0000
		<u>.0000</u>

Sidney Lanier Center (#0081)

6. [Ref. 8101] The homebound instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were incorrectly reported. The student was reported for 1,500 CMW of instruction; however, the homebound instructor’s contact logs only supported 210 CMW of instruction. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.4300)</u>	(.4300)
----------------------------------	----------------	---------

7. [Ref. 8102] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We also noted that the file for one of the students did not contain an IEP covering the October 2016 and February 2017 reporting survey periods. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sidney Lanier Center (#0081) (Continued)

102 Basic 4-8	1.0000	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5000)	<u>.0000</u>
		<u>(.4300)</u>

Hospital and Homebound (#0082)

8. [Ref. 8201] The homebound instructors' contact logs for four ESE students enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. In addition, the IEP for one of the students did not include the signature page. We propose the following adjustment:

255 ESE Support Level 5	(.1500)	(.1500)
-------------------------	---------	---------

9. [Ref. 8203/05] The IEPs for six ESE students were not signed; consequently, District records did not demonstrate that the required personnel had participated in the development of the students' IEPs. We also noted that the *Matrix of Services* forms for two of the students (Ref. 8203/05) were not completed until October 15, 2016, and February 13, 2017, which were after the October 2016 and February 2017 reporting survey periods, respectively. In addition, the number of homebound instructional minutes for two of the students (Ref. 8203) were not reported in accordance with the homebound teachers' contact logs and the students' IEPs. We propose the following adjustments:

<u>Ref. 8203</u>		
101 Basic K-3	.0900	
102 Basic 4-8	.0600	
103 Basic 9-12	.1400	
255 ESE Support Level 5	(.2268)	.0632

<u>Ref. 8205</u>		
102 Basic 4-8	.0800	
255 ESE Support Level 5	(.0800)	.0000

10. [Ref. 8204] The number of homebound instructional minutes for two students were not reported in accordance with the homebound teachers' contact logs and the students' IEPs. We propose the following adjustment:

255 ESE Support Level 5	.0333	.0333
		<u>(.0535)</u>

Findings

Littlewood Elementary School (#0091)

11. [Ref. 9101] The *ELL Student Plans* (Plans) for five students were incomplete as the Plans did not include the students' schedules identifying the classes that were to employ ESOL strategies. We also noted that the Plan for one of the students was not reviewed and updated for the 2016-17 school year. We propose the following adjustment:

101 Basic K-3	1.6000	
102 Basic 4-8	2.4000	
130 ESOL	<u>(4.0000)</u>	.0000

12. [Ref. 9102] ELL committees for two students were not convened by October 1 (one student) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We also noted that the English language proficiency for one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date and the *ELL Student Plan* (Plan) for one of the students was not reviewed and updated for the 2016-17 school year and the Plan was incomplete as the Plan did not include the students' schedules identifying the classes that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8000	
102 Basic 4-8	.4000	
130 ESOL	<u>(1.2000)</u>	.0000

13. [Ref. 9103] One student was reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided both homebound and on-campus instruction; however, the on-campus instruction should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.4733	
255 ESE Support Level 5	<u>(.4733)</u>	.0000

14. [Ref. 9104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

15. [Ref. 9170/71/72] Three teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. *(Finding Continues on Next Page)*

Findings

Littlewood Elementary School (#0091) (Continued)

We also noted that the students' parents were not notified of the teachers' out-of-field status in ESOL. In addition, two of the teachers (9170/71) had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 9170</u>		
102 Basic 4-8	.3750	
130 ESOL	<u>(.3750)</u>	.0000
<u>Ref. 9171</u>		
101 Basic K-3	.3000	
130 ESOL	<u>(.3000)</u>	.0000
<u>Ref. 9172</u>		
101 Basic K-3	.3450	
130 ESOL	<u>(.3450)</u>	<u>.0000</u>
		 <u>.0000</u>

Westwood Middle School (#0141)

16. [Ref. 14101] The file for one ESE student did not contain an IEP covering the October 2016 reporting survey period. We propose the following adjustment:

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

17. [Ref. 14102] The course schedule for one ELL student was incorrectly reported in Program No. 102 (Basic 4-8). The student's ELL file indicated that the student was properly placed and served in the ESOL Program prior to the reporting survey period and was eligible to be reported in Program No. 130 (ESOL). We propose the following adjustment:

102 Basic 4-8	(.4166)	
130 ESOL	<u>.4166</u>	.0000

18. [Ref. 14103] The *ELL Student Plans* (Plans) for two students were incomplete as the Plans did not include the students' schedules identifying all the classes that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.5004	
130 ESOL	<u>(.5004)</u>	.0000

Findings

Westwood Middle School (#0141) (Continued)

19. [Ref. 14170] One teacher was not properly certified to teach an ELL student and was not approved by the School Board to teach such students out-of-field. We also noted that the student’s parents were not notified of the teacher’s out-of-field status in ESOL. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

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

20. [Ref. 14171] One teacher had not earned any of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.0008	
130 ESOL	<u>(1.0008)</u>	.0000
		<u>.0000</u>

Gainesville High School (#0151)

21. [Ref. 15101] The file for one ESE student did not contain an IEP covering the October 2016 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	.0000

22. [Ref. 15102] The English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to one student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.8340	
130 ESOL	<u>(.8340)</u>	.0000

23. [Ref. 15103] The course schedule for one student in our ESOL test (who was determined to be an ESE student) incorrectly included a portion of the student’s instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gainesville High School (#0151) (Continued)

113 Grades 9-12 with ESE Services	.1668	
130 ESOL	<u>(.1668)</u>	.0000

24. [Ref. 15104] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were provided only on-campus instruction and should have been reported in Programs Nos. 113 (Grades 9-12 with ESE Services), 103 (Basic 9-12), or 300 (Career Education 9-12). We propose the following adjustment:

103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	.3076	
255 ESE Support Level 5	<u>(.4744)</u>	
300 Career Education 9-12	<u>.0834</u>	.0000

25. [Ref. 15105] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

F. W. Buchholz High School (#0431)

26. [Ref. 43101/03] Four ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placements in the Hospital and Homebound Program. The students were provided only on-campus instruction and should have been reported in Program Nos. 103 (Basic 9-12) or 113 (Grades 9-12 with ESE Services). In addition, the course schedule for one of the students (Ref. 43101) was incorrectly reported as the schedule included two courses (course Nos. 2003320 & 1001320) that were not indicated as courses completed on the student's transcript in the District's Student Information System. We propose the following adjustments:

<u>Ref. 43101</u>		
113 Grades 9-12 with ESE Services	.0830	
255 ESE Support Level 5	<u>(.2498)</u>	(.1668)
 <u>Ref. 43103</u>		
103 Basic 9-12	.3336	
113 Grades 9-12 with ESE Services	.7647	
255 ESE Support Level 5	<u>(1.0983)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

27. [Ref. 43102] One Basic student was incorrectly reported in Program No. 113 (Grades 9-12 Basic with ESE Services) due to a data entry error. The student was not enrolled in an ESE program and should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

28. [Ref. 43104] School records did not demonstrate that one Career Education 9-12 student who participated in OJT worked during the October 2016 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(.0917)</u>	(.0917)
---------------------------	----------------	---------

29. [Ref. 43105] One ESE student was absent from school during the February 2017 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4217)</u>	(.4217)
-------------------------	----------------	---------

30. [Ref. 43170/71] One teacher had earned only 28 (Ref. 43170) and another teacher had earned none of the 60 (Ref. 43171) in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 43170</u>		
103 Basic 9-12	.2000	
130 ESOL	<u>(.2000)</u>	.0000

<u>Ref. 43171</u>		
103 Basic 9-12	.1834	
130 ESOL	<u>(.1834)</u>	<u>.0000</u>

(.6802)

Kimball Wiles Elementary School (#0501)

31. [Ref. 50101] The English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Kimball Wiles Elementary School (#0501) (Continued)

101 Basic K-3	.4200	
130 ESOL	<u>(.4200)</u>	<u>.0000</u>
		<u>.0000</u>

Lawton M. Chiles Elementary School (#0510)

32. [Ref. 51001] One student was incorrectly reported in Program No. 101 (Basic K-3). The student had a valid IEP and should have been reported in Program No. 111 (Basic K-3 with ESE Services). We propose the following adjustment:

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

Meadowbrook Elementary School (#0520)

33. [Ref. 52001] The *ELL Student Plans* (Plans) for six students in the ESOL Program were incomplete as the Plans did not include the students' schedules identifying all the classes that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	3.6000	
102 Basic 4-8	.8050	
130 ESOL	<u>(4.4050)</u>	<u>.0000</u>

34. [Ref. 52002] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided only on-campus instruction and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

102 Basic 4-8	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>

35. [Ref. 52070] One teacher was not properly certified to teach an ELL student and was not approved by the School Board to teach such students out of field. We also noted that the student's parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

101 Basic K-3	.2100	
130 ESOL	<u>(.2100)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Micanopy Area Cooperative School, Inc. (#0951) Charter School

36. [Ref. 95170/71] Two teachers were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field. We also noted that the students’ parents were not notified of the teacher’s out-of-field status in ESOL. Since the students are cited in Finding No. 37 (Ref. 95101) and Finding No. 38 (Ref. 95102), we present this disclosure finding with no proposed adjustment.

.0000

37. [Ref. 95101] One student was assessed FES and a Competent English Reader and Writer and the ELL Committee convened on January 22, 2016, recommended that the student be exited from the ESOL Program. We propose the following adjustment:

102 Basic 4-8	.4300	
130 ESOL	<u>(.4300)</u>	.0000

38. [Ref. 95102] The English language proficiency was not assessed within 30 school days prior to the student’s anniversary date and an ELL Committee not convened by October 1 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the *ELL Student Plan* was not reviewed and updated for the 2016-17 school year and was incomplete as it did not identify all the courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8600	
130 ESOL	<u>(.8600)</u>	.0000
		<u>.0000</u>

Caring and Sharing Learning School (#0953) Charter School

39. [Ref. 95301] The course schedules for our test students were incorrectly reported. The School’s daily instructional schedule provided supported 1,680 instructional CMW and met the minimum reporting of CMW; however, the students’ course schedules reported were not in agreement with the School’s daily instructional schedule. The students were reported for class minutes ranging from 1,500 to 1,740 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at *(Finding Continues on Next Page)*

Findings

Caring and Sharing Learning School (#0953) Charter School (Continued)

only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

.0000

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

40. [Ref. 702301] The FTE for two virtual education students in our Basic test was incorrectly reported. School records did not demonstrate that one student had successfully completed the coursework; consequently, the student was not eligible to be reported for FEFP funding. The other student was enrolled and reported at a brick and mortar school during the October 2016 and February 2017 reporting survey periods and in a virtual instruction program during the June 2017 reporting survey period for the same courses. However, the student had not enrolled in a virtual instruction program until after the February 2017 reporting survey period and should not have been reported for FTE during the June 2017 reporting survey period for those same courses. Since the student through the recalibration process was appropriately funded for the maximum of 1.0 FTE over all surveys reported, we propose no adjustment for this student, but propose the following adjustment for the first student:

101 Basic K-3	(.0830)	(.0830)
		(.0830)

Alachua Regional Juvenile Detention Center (#9029)

41. [Ref. 902902] Our examination disclosed that a number of student course schedules were incorrectly reported. The daily instructional schedule provided by the Center supported 1,575 instructional CMW and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the Center's daily instructional schedule. The students were reported for class minutes ranging from 1,500 to 1,900 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the Center's daily instructional schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

Findings

Alachua Regional Juvenile Detention Center (#9029) (Continued)

42. [Ref. 902901] School records did not demonstrate that 59 students (3 students were in our Basic test) were in attendance during the July 2016 (46 students), October 2016 (1 student), February 2017 (7 students), and June 2017 (5 students) reporting survey periods. Contrary to District policy, Center personnel indicated that the Center did not utilize the District’s Student Information System, Infinite Campus, to take and record student attendance. We were provided manual attendance records completed by one teacher and were able to establish that some students were in attendance at least 1 day during the applicable reporting survey period; however, none of the 59 students’ attendance activity was supported by the manual attendance records. In addition, the FTE for 51 of the students in the July 2016 and June 2017 reporting survey periods was incorrectly reported as the District’s instructional calendar indicated that the term ran for 30 days (.1667 FTE) and 20 days (.1111 FTE), respectively, per student in membership and attendance, but the students were reported for varying amounts of FTE resulting in the students’ overall reported FTE to be misstated. We propose the following adjustment:

102	Basic 4-8	(3.4159)	
103	Basic 9-12	(6.7208)	
112	Grades 4-8 with ESE Services	(.1834)	
113	Grades 9-12 with ESE Services	<u>(.7019)</u>	(11.0220)

43. [Ref. 902903] The files for two ESE students (one was in our Basic with ESE Services test and one was in our ESE Support Levels 4 and 5 test) did not contain an IEP covering the October 2016 or June 2017 reporting survey periods. In addition, the file for one of the students did not contain a *Matrix of Services* form covering the June 2017 reporting survey period and the FTE for one of the students was incorrectly reported in the June 2017 reporting survey period as noted in Finding 42 (Ref. 902901). We propose the following adjustment:

102	Basic 4-8	.5000	
103	Basic 9-12	.1111	
112	Grades 4-8 with ESE Services	(.5000)	
254	ESE Support Level 4	<u>(.0355)</u>	.0756

44. [Ref. 902904] The reported FTE for 22 students (2 were in our Basic test) was incorrectly reported in the June 2017 reporting survey period. The District’s instructional calendar indicated that the term ran for 20 days (or .1111 FTE) per student in membership (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Alachua Regional Juvenile Detention Center (#9029) (Continued)

and attendance, but the students were reported for varying amounts of FTE resulting in the students' overall reported FTE to be understated. We propose the following adjustment:

102 Basic 4-8	.0714	
103 Basic 9-12	<u>.2819</u>	<u>.3533</u>
		<u>(10.5931)</u>
Proposed Net Adjustment		<u>(13.7198)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Alachua County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) only students who are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) *ELL Student Plans* are timely prepared and identify all of the courses that are to employ ESOL strategies; (5) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to these assessments; (6) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files along with timely prepared IEPs; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are dated, timely completed, and maintained in the students' files; (8) there is evidence that the *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (9) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs that are properly maintained; (10) schedules for students concurrently enrolled in courses held on-campus and in the Hospital and Homebound Program are reported in the appropriate programs, for the correct number of instructional minutes, and the correct amount of FTE; (11) course schedules and the associated FTE for virtual education students are accurately reported; (12) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and all supporting documentation is maintained in readily accessible files; (13) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field, and documentation is available to support the teachers' certifications; (14) parents are timely notified when their children are assigned to teachers teaching out of field; (15) ESOL teachers earn the in-service training points required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and the teachers' in-service training timelines; and (16) students assessed as English language proficient are either exited from the ESOL program or retained based on the placement recommendations of ELL Committees.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2016-17

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2016-17
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2016-17

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2015 Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

1. The District

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 43 schools other than charter schools, 15 charter schools, 1 District cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$95.7 million was provided through the FEFP to the District for the District-reported 28,548.88 unweighted FTE as recalibrated, which included 1,863.57 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school

students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed from July 11 through 15, 2016; Survey 2 was performed from October 10 through 14, 2016; Survey 3 was performed from February 6 through 10, 2017; and Survey 4 was performed from June 12 through 16, 2017.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

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

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

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Early Learning Academy at Duval	1
2. J. J. Finley Elementary School	2 through 4
3. Stephen Foster Elementary School	5
4. Sidney Lanier Center	6 and 7
5. Hospital and Homebound	8 through 10
6. Littlewood Elementary School	11 through 15
7. Westwood Middle School	16 through 20
8. Gainesville High School	21 through 25
9. Marjorie Kinnan Rawlings Elementary School	NA
10. F. W. Buchholz High School	26 through 30
11. Kimball Wiles Elementary School	31
12. Lawton M. Chiles Elementary School	32
13. Meadowbrook Elementary School	33 through 35
14. W. W. Irby Elementary School	NA
15. Micanopy Area Cooperative School, Inc.*	36 through 38
16. Caring and Sharing Learning School*	39
17. Alachua Mycroschool of Integrated Academics and Technologies*	NA
18. Alachua eSchool (Virtual Franchise)	NA
19. Alachua Virtual Instruction Program (District Provided)	40
20. Alachua Regional Juvenile Detention Center	41 through 44

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



Phone: (850) 412-2722
Fax: (850) 488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Alachua County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Alachua County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government*

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Auditing Standards and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 28, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Alachua County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (300) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (16,846) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	6
Hazardous Walking	319
IDEA – PK through Grade 12, Weighted	868
All Other FEFP Eligible Students	<u>15,653</u>
Total	<u>16,846</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 79 of 342 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 1, 6, 7, 8, 9, 10, 11, and 12 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(7)	-	-
Our tests included 342 of the 16,846 students reported as being transported by the District.	-	79	(45)
In conjunction with our general tests of student transportation we identified certain issues related to 158 additional students.	-	<u>158</u>	<u>(147)</u>
Total	<u>(7)</u>	<u>237</u>	<u>(192)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Alachua County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 8 bus driver reports were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 43 students (11 students were in our test) could not be validated. We propose the following adjustment:

June 2017 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted	(35)	
All Other FEFP Eligible Students	<u>(8)</u>	(43)

2. [Ref. 52] Our general tests disclosed that 18 students were incorrectly reported, as follows:

a. Six PK students were reported in the All Other FEFP Eligible ridership category; however, the students were children of students enrolled in a Teenage Parent Program and should have been reported in the Teenage Parents and Infants ridership category.

**Students
Transported
Proposed Net
Adjustments**

Findings

- b. Five students were reported in the IDEA – PK through Grade 12, Weighted ridership category; however, the students did not have a valid IEP (3 students) or were not eligible under the IDEA (2 students). However, the students lived 2 miles or more from their assigned school and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category.
- c. Seven students reported in the All Other FEFP Eligible Students ridership category (4 students) or in the IDEA – PK through Grade 12, Weighted ridership category (3 students) were not eligible for State transportation funding.

We propose the following adjustments:

a. October 2016 Survey

90 Days in Term

Teenage Parents and Infants	2	
All Other FEFP Eligible Students	(2)	

February 2017 Survey

90 Days in Term

Teenage Parents and Infants	4	
All Other FEFP Eligible Students	(4)	0

b. February 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	0

c. October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

February 2017 Survey

90 Days in Term

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

June 2017 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(7)
--------------------------------------	-----	-----

- 3. [Ref. 53] Our general tests disclosed that eight students were incorrectly reported in the Hazardous Walking ridership category (one student) or the All Other FEFP Eligible Student ridership category (seven students). The students were enrolled in the *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

McKay Scholarship Program, a Virtual Instruction Program, or were homeschooled; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2016 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	(4)	

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	(8)
----------------------------------	-----	-----

4. [Ref. 54] Our general tests disclosed that one student was not marked on the bus driver’s report as having ridden the bus during the reporting survey period. We propose the following adjustment:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

5. [Ref. 55] Our general tests disclosed that the reported number of buses in operation was overstated by seven buses (four buses in the October 2016 reporting survey period and three buses in the February 2017 reporting survey period). Specifically, one of the buses in the October 2016 reporting survey period was incorrectly reported due to a data entry error made when recording the bus numbers and the remaining six buses were individual rosters treated as buses that were utilized to record city bus passes using general purpose transportation. We also noted that a bus driver’s report in the June 2017 reporting survey period was not available at the time of our examination and could not be subsequently located; consequently, the reported ridership of one student could not be verified. We propose the following adjustments:

October 2016 Survey

Number of buses in operation	(4)	
------------------------------	-----	--

February 2017 Survey

Number of buses in operation	(3)	
	<u>7</u>	

June 2017 Survey

14 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

Findings

6. [Ref. 56] Our general tests disclosed that District records did not support the ridership of 99 students (1 in our test) (55 in the October 2016 and 44 in the February 2017 reporting survey periods) conveyed via general-purpose transportation (city buses). We propose the following adjustments:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students (55)

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (44) (99)

7. [Ref. 57] One student in our test was not listed on the supporting bus driver’s report as having ridden the bus. We propose the following adjustment:

June 2017 Survey

14 Days in Term

All Other FEFP Eligible Students (1) (1)

8. [Ref. 58] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students (2) (4)

9. [Ref. 59] District records did not support the reporting of 51 students in our test in the Hazardous Walking ridership category (25 in the October 2016, 25 in the February 2017, and 1 in the June 2017 reporting survey periods). Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to *(Finding Continues on Next Page)*

Findings

determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the DOE Hazardous Walking Site Review Checklist and a listing of hazardous walking locations for the 2016-17 school year, District management acknowledged that the District did not have evidence to support the criteria required by Section 1006.23, Florida Statutes, as revised.

As part of our examination we determined that 31 of our test students lived more than 2 miles from school and should have been reported in the All Other FEFP Eligible ridership category.

We propose the following adjustments:

October 2016 Survey

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	15	

February 2017 Survey

90 Days in Term

Hazardous Walking	(25)	
All Other FEFP Eligible Students	16	

June 2017 Survey

14 Days in Term

Hazardous Walking	(1)	(20)
-------------------	-----	------

10. [Ref. 60] The IEPs for two students in our test did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

		Students Transported Proposed Net Adjustments
Findings		
February 2017 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0
11. [Ref. 61] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student's IEP indicated that the student met at least one of the five criteria required for to be eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:		
June 2017 Survey		
<u>14 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>(1)</u>	0
12. [Ref. 62] The IEPs for eight ESE students in our test did not authorize ESY services; consequently, the students were not eligible for State transportation funding during the summer reporting survey periods. We propose the following adjustment:		
June 2017 Survey		
<u>14 Days in Term</u>		
All Other FEFP Eligible Students	<u>(8)</u>	<u>(8)</u>
Proposed Net Adjustment		<u>(192)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Alachua County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported; (2) all bus driver reports documenting student ridership during the reporting survey periods are retained and timely completed, signed, and dated by the bus drivers who provided the transportation; (3) students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting; (4) students enrolled solely in Home Education Programs, Virtual Instruction Programs, or in the McKay Scholarship Program are not reported for State transportation funding; (5) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) timely documentation is retained to support the reporting of students transported on city buses; (7) the distance from home to school is verified prior to reporting students in the All Other FEFP Eligible Students ridership category based on the students living 2 or more miles from their assigned schools or otherwise meeting the eligibility criteria; (8) District transportation management and representatives from applicable local governmental entities jointly inspect and document in sufficient detail the designated hazardous locations pursuant to Section 1006.23, Florida Statutes, and DOE guidance; (9) IEPs are maintained in readily-accessible files and students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for weighted classification as indicated on the students' IEPs; and (10) only ESE students whose IEPs schedule the need for ESY services are reported for State transportation funding in the summer reporting survey periods.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
--

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

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Alachua County

For the fiscal year ended June 30, 2017, the District received \$3.73 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2016	0	0
October 2016	138	8,376
February 2017	137	8,326
June 2017	<u>25</u>	<u>144</u>
Totals	<u>300</u>	<u>16,846</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

BOARD MEMBERS

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

SUPERINTENDENT OF SCHOOLS

Karen D. Clarke



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

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

www.sbac.edu
(352) 955-7300
Fax (352) 505-1682

MANAGEMENT RESPONSE LETTER

August 28, 2018

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

RE: Management Response to Preliminary and Tentative Report of the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Audit of the Alachua County District School Board for the Fiscal Year Ended June 30, 2017.

Dear Ms. Norman,

We are in receipt of the preliminary and tentative audit report for the 2016-2017 FEFT Full-Time Equivalent Student Enrollment and Student Transportation. The audit report was reviewed by district staff and is accepted as presented.

We will exercise more care and take corrective action, as appropriate, to ensure that:

- 1.) Student course schedules are reported in accordance with the schools' daily instructional and bell schedules;
- 2.) Only students who are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting;
- 3.) Students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs;
- 4.) ELL Student Plans are timely prepared and identify all of the courses that are to employ ESOL strategies;
- 5.) The English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to these assessments;
- 6.) All required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files along with timely prepared IEPs;
- 7.) ESE students are reported in accordance with the students' Matrix of Services forms that are dated, timely completed, and maintained in the students' files;
- 8.) There is evidence that the Matrix of Services forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the Matrix of Services forms accurately reflect the IEP services in effect during the reporting survey period;
- 9.) Students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs that are properly maintained;
- 10.) schedules for students concurrently enrolled in courses held on-campus and in the Hospital and Homebound Program are reported in the appropriate programs, for the correct number of instructional minutes, and the correct amount of FTE;
- 11.) Course schedules and the associated FTE for virtual education students are accurately reported;

- 12.) Students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and all supporting documentation is maintained in readily accessible files;
- 13.) Teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field, and documentation is available to support the teachers' certifications;
- 14.) Parents are timely notified when their children are assigned to teachers teaching out of field;
- 15.) ESOL teachers earn the in-service training points required by SBE Rules 6A-6.0907 and 6A-1.0503, FAC, and the teachers' in-service training timelines;
- 16.) Students assessed as English language proficient are either exited from the ESOL program or retained based on the placement recommendations of ELL Committees
- 17.) The number of buses in operation are accurately reported;
- 18.) All bus driver reports documenting student ridership during the reporting survey periods are retained and timely completed, signed, and dated by the bus drivers who provided the transportation;
- 19.) Students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting;
- 20.) Students enrolled solely in Home Education Programs, Virtual Instruction Programs, or in the McKay Scholarship Program are not reported for State transportation funding;
- 21.) Only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding;
- 22.) Timely documentation is retained to support the reporting of students transported on city buses;
- 23.) The distance from home to school is verified prior to reporting students in the All Other FEFP Eligible Students ridership category based on the students living 2 or more miles from their assigned schools or otherwise meeting the eligibility criteria;
- 24.) District transportation management and representatives from applicable local governmental entities jointly inspect and document in sufficient detail the designated hazardous locations pursuant to Section 1006.23, Florida Statutes, and DOE guidance;
- 25.) IEPs are maintained in readily-accessible files and students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for weighted classification as indicated on the students' IEPs; and
- 26.) Only ESE students who's IEPs schedule the need for ESY services are reported for State transportation funding in the summer reporting survey periods.

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

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

Sincerely,



Karen Clarke
Superintendent