

**ALACHUA COUNTY  
DISTRICT SCHOOL BOARD**

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**Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students**

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2009



## BOARD MEMBERS AND SUPERINTENDENT

Alachua County District School Board members and the Superintendent of Schools who served during the 2008-09 fiscal year are listed below:

	<u>District No.</u>
<i>Tina Pinkoson, Vice Chair to 11-17-08; Chair from 11-18-08</i>	1
<i>Eileen F. Roy</i>	2
<i>F. Wesley Eubank, Vice Chair from 11-18-08</i>	3
<i>Janie S. Williams, Chair to 11-17-08</i>	4
<i>Barbara Sharpe from 11-18-08</i>	4
<i>Virginia S. Childs</i>	5

*Dr. W. Daniel Boyd, Jr., Superintendent*

The examination team leader was Jeremy A. Riggins, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at [www.myflorida.com/audgen](http://www.myflorida.com/audgen); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Alachua County District School Board  
 Full-Time Equivalent (FTE) Students and Student Transportation  
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 For the Fiscal Year Ended June 30, 2009

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Alachua County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2009

**ELL** – English Language Learner

**EP** – Educational Plan

**ESE** – Exceptional Student Education

**ESOL** – English for Speakers of Other Languages

**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individual Educational Plan

**OJT** – On-the-Job Training

**PK** – Prekindergarten

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## EXECUTIVE SUMMARY

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### Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Alachua County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

Thirty-nine of the 190 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies.

We noted exceptions involving 28 of the 281 students in our ESOL sample; 19 of the 123 students in our ESE Support Levels 4 and 5 sample; and 13 of the 64 students in our Career Education 9-12 (OJT) sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 66 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 1.5380 but have a potential impact on the District's weighted FTE of a negative 17.6807. Noncompliance related to student transportation resulted in five findings and a net audit adjustment of a negative nine students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They 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 audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Alachua County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$68,710 (negative 17.6807 times \$3,886.14).

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

The ultimate resolution of our FTE audit adjustments and the computation of their financial impact is the responsibility of DOE.

### School District of Alachua County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Alachua County. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Alachua County.

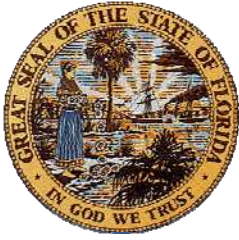
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 57 schools, reported 27,255.88 unweighted FTE, and received approximately \$68.6 million in State funding for those FTE.

#### Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is five hours of class a day or 25 hours per week, which equals one FTE).

#### 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 two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$5.7 million in State transportation funding.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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

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

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Alachua County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

## Compliance

Our examination procedures disclosed the following material noncompliance:

### 1. Teachers

Thirty-nine of the 190 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies.<sup>1</sup>

### 2. Students

We noted exceptions involving 28 of the 281 students in our ESOL sample<sup>2</sup>; 19 of the 123 students in our ESE Support Levels 4 and 5 sample<sup>3</sup>; and 13 of the 64 students in our Career Education 9-12 (OJT) sample<sup>4</sup>. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

The results of our examination disclosed other noncompliance with the aforementioned State requirements in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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<sup>1</sup>For teachers, see SCHEDULE D, finding Nos. 2, 5, 6, 13, 14, 18, 19, 26, 27, 30, 34, 35, 36, 37, 43, 48, 51, 52, 53, 54, 55, 56, 59, 62, 63, 64, and 65.

<sup>2</sup>For ESOL, see SCHEDULE D, finding Nos. 3, 4, 15, 16, 17, 23, 24, 29, 32, 44, 49, 50, 57, and 60.

<sup>3</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 7, 8, 9, 10, 20, 21, 25, 33, 38, 39, 42, 45, 46, 58, and 61.

<sup>4</sup>For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 31, 40, 41, and 47.



### Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>5</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>5</sup>, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA  
January 26, 2010

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<sup>5</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

**SCHEDULE A**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. <u>Basic</u></b>						
Population <sup>3</sup>	54	100.00%	11,916	100.00%	18,229.8800	100.00%
Sample Size <sup>4</sup>	18	33.33%	212	1.78%	174.1699	0.96%
Students w/Exceptions	-	-	(4)	(1.89%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	37.2106	-
<b>2. <u>Basic with ESE Services</u></b>						
Population <sup>3</sup>	57	100.00%	4,615	100.00%	8,007.5000	100.00%
Sample Size <sup>4</sup>	20	35.09%	190	4.12%	167.0752	2.09%
Students w/Exceptions	-	-	(6)	(3.16%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	1.3363	-
<b>3. <u>ESOL</u></b>						
Population <sup>3</sup>	36	100.00%	403	100.00%	364.1700	100.00%
Sample Size <sup>4</sup>	16	44.44%	281	69.73%	207.4845	56.97%
Students w/Exceptions	-	-	(28)	(9.96%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(32.8588)	-
<b>4. <u>ESE Support Levels 4 and 5</u></b>						
Population <sup>3</sup>	29	100.00%	160	100.00%	145.6700	100.00%
Sample Size <sup>4</sup>	15	51.72%	123	76.88%	87.0695	59.77%
Students w/Exceptions	-	-	(19)	(15.45%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(4.9743)	-
<b>5. <u>Career Education 9-12</u></b>						
Population <sup>3</sup>	8	100.00%	74	100.00%	508.6600	100.00%
Sample Size <sup>4</sup>	3	37.50%	64	86.49%	15.3872	3.03%
Students w/Exceptions	-	-	(13)	(20.31%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(2.2518)	-
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<b><u>All Programs</u></b>						
Population <sup>3</sup>	57	100.00%	17,168	100.00%	27,255.8800	100.00%
Sample Size <sup>4</sup>	20	35.09%	870	5.07%	651.1863	2.39%
Students w/Exceptions	-	-	(70)	(8.05%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(1.5380)	-

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	57	100.00%	519	100.00%
Sample Size <sup>4</sup>	19	33.33%	190	36.61%
Teachers w/Exceptions	-	-	(39)	(20.53%)

<sup>1</sup> See NOTE A6.

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to ELL students. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2009

<u>No. Program<sup>1</sup></u>	<u>Net Audit Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	12.1500	1.066	12.9519
102 Basic 4-8	15.6194	1.000	15.6194
103 Basic 9-12	9.4412	1.052	9.9321
111 Grades K-3 with ESE Services	.9703	1.066	1.0343
112 Grades 4-8 with ESE Services	(.3330)	1.000	(.3330)
113 Grades 9-12 with ESE Services	.6990	1.052	.7353
130 ESOL	(32.8588)	1.119	(36.7690)
254 ESE Support Level 4	(4.4970)	3.570	(16.0543)
255 ESE Support Level 5	(.4773)	4.970	(2.3722)
300 Career Education 9-12	<u>(2.2518)</u>	1.077	<u>(2.4252)</u>
Total	<u>(1.5380)</u>		<u>(17.6807)</u>

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<sup>1</sup> See NOTE A6.

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

<sup>3</sup> Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b><u>No. Program</u></b>	<b><u>District- Wide</u></b>	<b><u>Audit Adjustments<sup>1</sup></u></b>		<b><u>Balance Forward</u></b>
		<b><u>#0031</u></b>	<b><u>#0052</u></b>	
101 Basic K-3	.....	3.7300	.....	3.7300
102 Basic 4-8	.....	1.4200	.....	1.4200
103 Basic 9-12	.4996	.....	.....	.4996
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.5000	.5000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.5826)	(5.1500)	.....	(5.7326)
254 ESE Support Level 4	.....	.....	(1.0000)	(1.0000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>.0830</u>	<u>.....</u>	<u>.....</u>	<u>.0830</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.5000)</u>

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<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0081</b>	<b>#0091</b>	<b>#0141</b>	<b>#0151</b>	
101	3.7300	.....	.....	.....	.....	3.7300
102	1.4200	.....	2.1800	3.0854	.....	6.6854
103	.4996	.....	.....	.....	2.5850	3.0846
111	.0000	.....	(.0200)	.....	.....	(.0200)
112	.5000	.....	(1.5000)	.....	.....	(1.0000)
113	.0000	(1.0000)	.....	.....	1.5000	.5000
130	(5.7326)	.....	(.6800)	(3.0854)	(2.0850)	(11.5830)
254	(1.0000)	1.0000	.....	.....	(2.0000)	(2.0000)
255	.0000	(.0267)	.....	.....	(.0802)	(.1069)
300	<u>.0830</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0830</u>
Total	<u>(.5000)</u>	<u>(.0267)</u>	<u>(.0200)</u>	<u>.0000</u>	<u>(.0802)</u>	<u>(.6269)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0261</b>	<b>#0271</b>	<b>#0321</b>	<b>#0421</b>	
101	3.7300	.....	.....	.9000	.....	4.6300
102	6.6854	.....	.....	.4200	.....	7.1054
103	3.0846	2.8510	1.2512	.....	.7472	7.9340
111	(.0200)	.....	.....	.....	.....	(.0200)
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.5000	(.5000)	.....	.....	.1668	.1668
130	(11.5830)	(2.3510)	(1.3344)	(1.3200)	.....	(16.5884)
254	(2.0000)	.....	.....	.....	(.9970)	(2.9970)
255	(.1069)	.....	(.0100)	.....	(.1970)	(.3139)
300	<u>.0830</u>	<u>.....</u>	<u>(.7502)</u>	<u>.....</u>	<u>(1.5012)</u>	<u>(2.1684)</u>
Total	<u>(.6269)</u>	<u>.0000</u>	<u>(.8434)</u>	<u>.0000</u>	<u>(1.7812)</u>	<u>(3.2515)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Balance Forward</b>
		<b>#0431</b>	<b>#0481</b>	<b>#0482</b>	<b>#0501</b>	
101	4.6300	.....	.....	1.2650	2.8300	8.7250
102	7.1054	.1000	1.8352	.6600	2.6950	12.3956
103	7.9340	.4736	.....	.....	.....	8.4076
111	(.0200)	.....	.....	.....	1.0000	.9800
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.1668	.....	.....	.....	.....	.1668
130	(16.5884)	(.4336)	(2.3352)	(1.9250)	(5.5250)	(26.8072)
254	(2.9970)	.....	.....	.....	(1.0000)	(3.9970)
255	(.3139)	(.1634)	.....	.....	.....	(.4773)
300	<u>(2.1684)</u>	<u>(.0834)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.2518)</u>
Total	<u>(3.2515)</u>	<u>(.1068)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.8583)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE C (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2009

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>				<b>Total</b>
		<b>#0502</b>	<b>#0561</b>	<b>#0991</b>	<b>#9029</b>	
101	8.7250	.....	3.4250	.....	.....	12.1500
102	12.3956	2.0016	.4750	.....	.7472	15.6194
103	8.4076	.....	.....	.1500	.8836	9.4412
111	.9800	.....	.....	.....	(.0097)	.9703
112	(1.0000)	.5000	.....	.....	.1670	(.3330)
113	.1668	.....	.....	.....	.5322	.6990
130	(26.8072)	(2.0016)	(3.9000)	(.1500)	.....	(32.8588)
254	(3.9970)	(.5000)	.....	.....	.....	(4.4970)
255	(.4773)	.....	.....	.....	.....	(.4773)
300	<u>(2.2518)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(2.2518)</u>
Total	<u>(3.8583)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>2.3203</u>	<u>(1.5380)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers, and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 33.

**Findings**

*Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**District-Wide**

**Ineligible ESOL Courses**

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that two of the District's schools reported four courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

103 Basic 9-12	.4996	
130 ESOL	(.5826)	
300 Career Education 9-12	<u>.0830</u>	<u>.0000</u>
		<u>.0000</u>

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

2. [Ref. 3173] 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 ELL student concerned were not notified of the teacher's out-of-field status. Since this student is adjusted in finding No. 4 (Ref. 3102), no audit adjustment was made here.

.0000

3. [Ref. 3101] The file for one ELL student did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	.4200	
130 ESOL	(.4200)	.0000

4. [Ref. 3102] The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year. We made the following audit adjustment:

101 Basic K-3	.4300	
130 ESOL	(.4300)	.0000

5. [Ref. 3170/71] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 3170</u>		
101 Basic K-3	.3750	
130 ESOL	(.3750)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Findings</u></b>	<b>Net Audit Adjustments (Unweighted FTE)</b>	
<b><u>J. J. Finley Elementary School (#0031)</u></b> (Continued)		
<u>Ref. 3171</u>		
101 Basic K-3	2.5050	
102 Basic 4-8	.7950	
130 ESOL	<u>(3.3000)</u>	.0000
6. [Ref. 3172] <u>One teacher who taught Basic subject area classes that included ELL students had earned only 44 of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
102 Basic 4-8	.6250	
130 ESOL	<u>(.6250)</u>	<u>.0000</u>
		<u>.0000</u>
<b><u>A. Quinn Jones Exceptional Student Center (#0052)</u></b>		
7. [Ref. 5201] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000
8. [Ref. 5203] <u>One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We made the following audit adjustment:</u>		
254 ESE Support Level 4	<u>(.5000)</u>	<u>(.5000)</u>
		<u>(.5000)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Sidney Lanier Center (#0081)**

9. [Ref. 8103] The reported number of homebound instructional minutes for one ESE student in the Hospital and Homebound program was overstated. The student was reported for 200 instructional minutes but was provided only 120. We made the following audit adjustment:

255 ESE Support Level 5	<u>(.0267)</u>	(.0267)
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10. [Ref. 8106] Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(1.0000)	
254 ESE Support Level 4	<u>1.0000</u>	<u>.0000</u>
		<u>(.0267)</u>

**Littlewood Elementary School (#0091)**

11. [Ref. 9101] The files for two Gifted students did not contain an EP covering the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	<u>(1.5000)</u>	.0000

12. [Ref. 9102] One part-time ESE PK student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

111 Grades K-3 with ESE Services	<u>(.0200)</u>	(.0200)
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13. [Ref. 9170] The letter used to notify the parents of the out-of-field status of one ESOL teacher did not disclose the teacher's out-of-field status. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>Littlewood Elementary School (#0091)</u></b> (Continued)	
102 Basic 4-8	.6800
130 ESOL	(.6800)
	<u>.0000</u> <u>(.0200)</u>
<b><u>Westwood Middle School (#0141)</u></b>	
14. [Ref. 14172] <u>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 ELL student concerned were not notified of the teacher's out-of-field status. Since this student is adjusted in finding No. 17 (Ref. 14103), no audit adjustment was made here.</u>	.0000
15. [Ref. 14101] <u>The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year until after the reporting surveys. We made the following audit adjustment:</u>	
102 Basic 4-8	.8340
130 ESOL	(.8340)
	.0000
16. [Ref. 14102] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:</u>	
102 Basic 4-8	.8336
130 ESOL	(.8336)
	.0000
17. [Ref. 14103] <u>One student was reported incorrectly in ESOL. The student had been dismissed from ESOL prior to the reporting survey. We made the following audit adjustment:</u>	
102 Basic 4-8	.4170
130 ESOL	(.4170)
	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Westwood Middle School (#0141)** (Continued)

18. [Ref. 14170/73] Two teachers, who taught in the same classroom in a co-teaching arrangement, were not properly certified and were not approved by the School Board to teach out-of-field. The teachers were certified in Biology but taught a course that required certification in Earth/Space Science. We also noted that the parents of students taught by these out-of-field teachers were not notified of the teachers' out-of-field status. We made the following audit adjustment:

<u>Ref. 14170/73</u>		
102 Basic 4-8	.7506	
130 ESOL	<u>(.7506)</u>	.0000

19. [Ref. 14171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Elementary Education and Math but taught courses that required certification in Earth/Space Science. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.2502	
130 ESOL	<u>(.2502)</u>	.0000
		<u>.0000</u>

**Gainesville High School (#0151)**

20. [Ref. 15101] The Matrix of Services forms for three ESE students were more than three years old and had expired prior to the reporting surveys. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

21. [Ref. 15102] The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:

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

22. [Ref. 15103] The file for one ESE student in the October survey did not contain an IEP that covered that survey. We noted that the file had one IEP written on October 12, 2007 (which expired before the reporting survey) and a subsequent IEP written on October 28, 2008 (after the reporting survey). We made the following audit adjustment:

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

23. [Ref. 15104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000

24. [Ref. 15105] The ELL Student Plan for one student in the October survey was not reviewed and updated for the 2008-09 school year. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

25. [Ref. 15106] The homebound instructor's logs needed to support the reported homebound instruction of one ESE student were missing and could not be located. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Findings</u></b>	<b><u>Net Audit Adjustments (Unweighted FTE)</u></b>	
<b><u>Gainesville High School (#0151)</u></b> (Continued)		
255 ESE Support Level 5	(.0802)	(.0802)
<p>26. [Ref. 15170] <u>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 ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
<p>27. [Ref. 15171] <u>One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in MG Math, MG General Science, and Agriculture but taught a course that required certification in Math 1. We also noted that the parents of the students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. Additionally, this teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.8340	
130 ESOL	(.8340)	.0000
		(.0802)
<b><u>Newberry High School (#0261)</u></b>		
<p>28. [Ref. 26101] <u>The file for one ESE student did not contain an IEP for the 2008-09 school year. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Findings** **Net Audit Adjustments (Unweighted FTE)**

**Newberry High School (#0261)** (Continued)

29. [Ref. 26102] Three ELL students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	2.1008	
130 ESOL	<u>(2.1008)</u>	.0000

30. [Ref. 26171] One teacher who taught a Basic subject area class that included ELL students had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.2502	
130 ESOL	<u>(.2502)</u>	<u>.0000</u>
		<u>.0000</u>

**Santa Fe High School (#0271)**

31. [Ref. 27101] We noted the following exceptions involving two Career Education students in OJT. One student did not attend school during the 11-day survey window and the timecard for the other student was missing and could not be located. We made the following audit adjustment:

103 Basic 9-12	(.0832)	
300 Career Education 9-12	<u>(.7502)</u>	(.8334)

32. [Ref. 27102] The ELL Student Plans for two students in the October survey were not reviewed and updated for the 2008-09 school year until after that survey. We made the following audit adjustment:

103 Basic 9-12	.6672	
130 ESOL	<u>(.6672)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Santa Fe High School (#0271) (Continued)**

33. [Ref. 27103] The reported number of homebound instructional minutes reported (390 minutes or .1300 FTE) for one ESE student exceeded the minutes authorized by the student’s IEP (360 minutes or .1200 FTE). We made the following audit adjustment:

255 ESE Support Level 5	(.0100)	(.0100)
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34. [Ref. 27170/73] Two teachers taught a class that included an ELL student but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teachers’ out-of-field status, and (b) the teachers had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers’ in-service training timelines. We made the following audit adjustments:

<u>Ref. 27170</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
 <u>Ref. 27173</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

35. [Ref. 27171/72/74] Three teachers, whose classes included ELL students, had not earned the required number of in-service training points in ESOL strategies, pursuant to the teachers’ in-service training timelines, as follows: (a) one teacher (Ref. 27171) had earned 20 of 60 required points; (b) one teacher (Ref. 27172) had earned none of 60 required points; and (c) one teacher (Ref. 27174) had earned none of 120 required points. We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>Santa Fe High School (#0271)</u></b> (Continued)		
<u>Ref. 27171</u>		
103 Basic 9-12	.2502	
130 ESOL	(.2502)	.0000
<u>Ref. 27172</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
<u>Ref. 27174</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.8434)
<b><u>Idylwild Elementary School (#0321)</u></b>		
36. [Ref. 32170] <u>The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
102 Basic 4-8	.4200	
130 ESOL	(.4200)	.0000
37. [Ref. 32171] <u>One teacher taught a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL students concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000
		.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Eastside High School (#0421)**

38. [Ref. 42101] The Matrix of Services form for one ESE student was not properly scored. The total score did not include one Special Considerations point for which the student was eligible. (The point was for students with a Matrix score of 21 points and a Level 5 rating in four Domains.) We made the following audit adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

39. [Ref. 42102] The course schedule for one ESE student who was provided both on-campus instruction and Hospital and Homebound instruction was incorrectly reported in program No. 255 (ESE Support Level 5). The student's on-campus instruction (500 minutes or .1668 FTE) should have been reported in program No. 113 (Grades 9-12 with ESE Services). We also noted the homebound instructor's contact logs supporting the student's homebound instruction (720 minutes or .2400 FTE) were missing and could not be located. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.1668	
255 ESE Support Level 5	<u>(.4068)</u>	(.2400)

40. [Ref. 42103] Two students in Career Education OJT were reported for more work hours than were supported by their timecards. We made the following audit adjustment:

300 Career Education 9-12	<u>(.2502)</u>	(.2502)
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41. [Ref. 42104] The timecards for eight Career Education OJT students were missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(1.2510)</u>	(1.2510)
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Eastside High School (#0421)** (Continued)

42. [Ref. 42105] The homebound instructor’s contact logs needed to support the reported homebound instruction of one ESE student were missing and could not be located. We made the following audit adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
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43. [Ref. 42170] The out-of-field teacher disclosure contained in the School’s newsletter was inadequate for one teacher. The disclosure indicated that the teacher was "working towards certification" and did not specifically state that the teacher was “out-of-field.” We also noted that the newsletter was sent during the period between the October and February surveys; consequently, the disclosure was not effective for the October survey. We made the following audit adjustment:

103 Basic 9-12	.7472	
254 ESE Support Level 4	(.4970)	
255 ESE Support Level 5	(.2502)	.0000
		<u>(1.7812)</u>

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

44. [Ref. 43101] The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year. We made the following audit adjustment:

102 Basic 4-8	.1000	
130 ESOL	(.1000)	.0000

45. [Ref. 43102] The reported number of homebound instructional minutes reported for one ESE student in the Hospital and Homebound program (250 minutes or .0834 FTE) exceeded the minutes authorized by the student’s IEP (180 minutes or .0600 FTE). We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		<b>Net Audit Adjustments (Unweighted FTE)</b>
<b>F. W. Buchholz High School (#0431) (Continued)</b>		
255 ESE Support Level 5	(.0234)	(.0234)
<p>46. [Ref. 43103] <u>The logs needed to support the reported homebound instruction of two ESE students in the Hospital and Homebound program were not maintained in readily accessible files and could not be located until after our exit from the District. Our subsequent examination of the logs disclosed that the students were provided on-line instruction and not individualized, home-based instruction as required for classification in the Hospital and Homebound program. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.1400	
255 ESE Support Level 5	(.1400)	.0000
<p>47. [Ref. 43104] <u>The timecard for one Career Education OJT student was missing and could not be located. We made the following audit adjustment:</u></p>		
300 Career Education 9-12	(.0834)	(.0834)
<p>48. [Ref. 43170] <u>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 ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u></p>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
		(.1068)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

	<b>Net Audit Adjustments (Unweighted FTE)</b>
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**Findings**

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

49. [Ref. 48101] One ELL student withdrew from school before the reporting survey and should not have been included with the survey's results. We made the following audit adjustment:

102 Basic 4-8	(.1664)	
130 ESOL	<u>(.3336)</u>	(.5000)

50. [Ref. 48102] One student in the February survey was reported incorrectly in ESOL. The student had been dismissed from ESOL on February 6, 2009, prior to that survey. We made the following audit adjustment:

102 Basic 4-8	.4170	
130 ESOL	<u>(.4170)</u>	.0000

51. [Ref. 48170/71] Two teachers, whose classes included ELL students, had not earned the required number of in-service training points in ESOL strategies pursuant to their in-service training timelines, as follows: (a) one teacher (Ref. 48170) had earned only 60 of 120 required points; and (b) one teacher (Ref. 48171) had earned only 9 of 180 required points. We made the following audit adjustments:

<u>Ref. 48170</u>		
102 Basic 4-8	.2502	
130 ESOL	<u>(.2502)</u>	.0000

<u>Ref. 48171</u>		
102 Basic 4-8	1.1676	
130 ESOL	<u>(1.1676)</u>	.0000

52. [Ref. 48172] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<b>Fort Clarke Middle School (#0481) (Continued)</b>		
102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000
		(.5000)

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

53. [Ref. 48270] One teacher taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

102 Basic 4-8	.0200	
130 ESOL	(.0200)	.0000

54. [Ref. 48271/72] Two teachers, whose classes included ELL students, had not earned the number of in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines as follows: (a) one teacher had earned none of 60 required points; and (b) one teacher had earned none of 120 required points. We made the following audit adjustments:

<u>Ref. 48271</u>		
101 Basic K-3	.4200	
130 ESOL	(.4200)	.0000
<u>Ref. 48172</u>		
101 Basic K-3	.8450	
130 ESOL	(.8450)	.0000

55. [Ref. 48273/74] Two teachers, who taught in the same classroom in a co-teaching arrangement, taught a class that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<b>Hidden Oak Elementary School (#0482) (Continued)</b>	
Ref. 48273/74	
102 Basic 4-8	.6400
130 ESOL	(.6400)
	<u>.0000</u>
	<u>.0000</u>

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

56. [Ref. 50171] One teacher taught a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that: (a) the parents of the ELL student concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. Since the ELL student concerned is adjusted in finding No. 57 (Ref. 50101), no audit adjustment was made here.

.0000

57. [Ref. 50101] The ELL Student Plans for 11 students in the October survey were not reviewed and updated until October 30, 2008, after that survey. We also noted the file for one of the students did not contain documentation justifying the student's continued ESOL-placement for a fourth year. We made the following audit adjustment:

101 Basic K-3	2.7700	
102 Basic 4-8	2.6950	
130 ESOL	(5.4650)	.0000

58. [Ref. 50102] The Matrix of Services form for one ESE student in program No. 254 (ESE Support Level 4) did not show the individual services authorized under Domain B. We recalculated the Matrix form to reflect only the services specified and determined that the student was eligible for program No. 111 (Grades K-3 with ESE Services). We made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>		<b>Net Audit Adjustments (Unweighted FTE)</b>
<b><u>Kimball Wiles Elementary School (#0501)</u></b> (Continued)		
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
59. [Ref. 50170] <u>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 ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	.0600	
130 ESOL	(.0600)	.0000
		<u>.0000</u>
<b><u>Kanapaha Middle School (#0502)</u></b>		
60. [Ref. 50201] <u>The ELL Student Plans for two students were not reviewed and updated for the 2008-09 school year. We noted that the students' files did contain course schedules for that school year; however, these schedules did not specify what courses, if any, would employ ESOL strategies. We made the following audit adjustment:</u>		
102 Basic 4-8	1.6680	
130 ESOL	(1.6680)	.0000
61. [Ref. 50202] <u>The Matrix of Services form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We made the following audit adjustment:</u>		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Kanapaha Middle School (#0502)** (Continued)

62. [Ref. 50270] 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 ELL student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000
		.0000

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

63. [Ref. 56170/72/75] Three teachers, whose classes included ELL students, had not earned the required number of in-service training points in ESOL strategies, pursuant to their in-service training timelines, as follows: (a) one teacher (Ref. 56170) had earned only 60 of 120 required points; (b) one teacher (Ref. 56172) had earned only 60 of 180 required points; and (c) one teacher (Ref. 56175) had earned only 230 of 240 required points. We made the following audit adjustments:

<u>Ref. 56170</u>		
101 Basic K-3	.5450	
130 ESOL	(.5450)	.0000
<u>Ref. 56172</u>		
101 Basic K-3	1.1000	
130 ESOL	(1.1000)	.0000
<u>Ref. 56175</u>		
102 Basic 4-8	.4750	
130 ESOL	(.4750)	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

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

64. [Ref. 56171/73/74] Three teachers taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted one of the teachers (Ref. 56171) had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 56171</u>		
101 Basic K-3	.7450	
130 ESOL	<u>(.7450)</u>	.0000
<u>Ref 56173</u>		
101 Basic K-3	.4950	
130 ESOL	<u>(.4950)</u>	.0000
<u>Ref. 56174</u>		
101 Basic K-3	.5400	
130 ESOL	<u>(.5400)</u>	<u>.0000</u>
		<u>.0000</u>

**Florida SIA Tech @ Gainesville (#0991)**

65. [Ref. 99170] 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 ELL students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1500	
130 ESOL	<u>(.1500)</u>	.0000
		<u>.0000</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**North Florida Juvenile Detention Center (#9029)**

66. [Ref. 902901] The number of days-in-term for 111 students (64 in the July survey and 47 in the June survey) was reported incorrectly as 26 days for the July survey and 20 days for the June survey; however, the Center’s calendar supported 32 days and 21 days, respectively. We made the following audit adjustment:

102 Basic 4-8	.7472	
103 Basic 9-12	.8836	
111 Grades K-3 with ESE Services	(.0097)	
112 Grades 4-8 with ESE Services	.1670	
113 Grades 9-12 with ESE Services	<u>.5322</u>	<u>2.3203</u>
		<u>2.3203</u>
		<u>(1.5380)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2009

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported in ESOL; (2) students who were in attendance for at least one period during an 11-day survey window are included with that survey’s results; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (4) students in OJT are reported in accordance with their timecards, and those timecards are accurately completed, signed, and retained in readily accessible files; (5) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (6) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; and (7) teachers of ELL students earn required in-service training points in ESOL strategies.

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

**Regulatory Citations**

**Reporting**

- Section 1011.60, F.S. ....Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. ....Definitions
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. ....FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009

**Attendance**

- Section 1003.23, F.S. ....Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2009

**Regulatory Citations** (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. .... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. .... Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. .... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. .... Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0904, F.A.C. .... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Exceptional Education

- Section 1003.57, F.S. .... Exceptional Students Instruction
- Section 1011.62, F.S. .... Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. .... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. .... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. .... Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C. .... Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. .... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. .... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. .... Definitions, ESE Policies and Procedures, and ESE Administrators

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. .... Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2008-2009

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE E (Continued)**

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2009

**Regulatory Citations** (Continued)

Teacher Certification

- Section 1003.56, F.S. ....English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. ....Education for Speakers of Other Languages
- Section 1012.42(2), F.S. ....Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. ....Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. ....Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. ....Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. ....Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C. ....Inservice Requirements for Personnel of Limited English Proficient Students

*The accompanying notes are an integral part of this schedule.*

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

## NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

### 1. School District of Alachua County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Alachua County, Florida. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Alachua County. For the fiscal year ended June 30, 2009, the District operated 57 schools, reported 27,255.88 unweighted FTE, and received approximately \$68.6 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

### 2. Florida Education Finance Program (FEFP)

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

Alachua County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

**NOTE A - SUMMARY** (Continued)

**3. Full-Time Equivalent (FTE) Students**

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

**4. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted 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 this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-09 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2009

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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

**7. Statutes and Rules**

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

- Chapter 1000, F.S. .... K-20 General Provisions
- Chapter 1001, F.S. .... K-20 Governance
- Chapter 1002, F.S. .... Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. .... Public K-12 Education
- Chapter 1006, F.S. .... Support for Learning
- Chapter 1007, F.S. .... Articulation and Access
- Chapter 1010, F.S. .... Financial Matters
- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 1012, F.S. .... Personnel
- Chapter 6A-1, F.A.C. .... Finance and Administration
- Chapter 6A-4, F.A.C. .... Certification
- Chapter 6A-6, F.A.C. .... Special Programs I

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Alachua County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2009

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- District-Wide Ineligible ESOL Courses	1
1. J. J. Finley Elementary School	2 through 6
2. A. Quinn Jones Exceptional Student Center	7 and 8
3. Sidney Lanier Center	9 and 10
4. Littlewood Elementary School	11 through 13
5. Westwood Middle School	14 through 19
6. Gainesville High School	20 through 27
7. Hawthorne Middle/High School	NA
8. Newberry High School	28 through 30
9. Santa Fe High School	31 through 35
10. Idylwild Elementary School	36 and 37
11. Eastside High School	38 through 43
12. F. W. Buchholz High School	44 through 48
13. Fort Clarke Middle School	49 through 52
14. Hidden Oak Elementary School	53 through 55
15. Kimball Wiles Elementary School	56 through 59
16. Kanapaha Middle School	60 through 62
17. C. W. Norton Elementary School	NA
18. William S. Talbot Elementary School	63 and 64
19. Florida SIA Tech @ Gainesville	65
20. North Florida Juvenile Detention Center	66



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

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

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Alachua County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

### Compliance

In our opinion, the Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

### **Internal Control Over Compliance**

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies<sup>1</sup>, is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE F and SCHEDULE G.

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

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<sup>1</sup>*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA  
January 26, 2010



**SCHEDULE F**

Alachua County District School Board  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Description</u></b>	<b><u>Number of Vehicles</u></b>	<b><u>% of Pop.</u></b>	<b><u>No. of Students Transp.</u></b>	<b><u>% of Pop. (Sample)</u></b>
Population <sup>1</sup>	361	100.00%	25,697	100.00%
Sample <sup>2</sup>	-	-	304	1.18%
With Exceptions	-	-	46	(15.13%)
Net Audit Adjustments	-	-	(9)	(2.96%)

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<sup>1</sup> *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 25,697 students in the following ridership categories: 730 in IDEA (K-12), Weighted; 294 in IDEA (K-12), Unweighted; 141 in IDEA (PK), Weighted; 1 in IDEA (PK), Unweighted; 261 in Hazardous Walking; and 24,270 in Two Miles or More. The District also reported operating a total of 361 vehicles (359 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)*

<sup>2</sup> *See NOTE B.*

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE G**

Alachua County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Alachua County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 47.

**Findings**

**Students  
 Transported  
 Net Audit  
 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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.*

1. [Ref. 51] We noted the following exceptions involving six students in IDEA (K-12), Weighted as follows:

- a. The IEPs for five students did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. We noted that the students were eligible for other ridership categories, as follows: two students for Two Miles or More and three for IDEA (K-12), Unweighted.
- b. The IEP for one student was missing and could not be located. We noted that the student was eligible for Two Miles or More.

We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Net Audit Adjustments</u></b>
<b><u>October 2008 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)	
Two Miles or More ( <i>Sample Student</i> )	1	
<b><u>February 2009 Survey</u></b>		
<b><u>90 Days-in-Term</u></b>		
IDEA (K-12), Weighted ( <i>Sample Students</i> )	(5)	
IDEA (K-12), Unweighted ( <i>Sample Students</i> )	3	
Two Miles or More ( <i>Sample Students</i> )	<u>2</u>	0

2. [Ref. 52] We noted the following exceptions involving 29 students in IDEA (K-12), Unweighted, as follows:

- a. Twenty-six students lived more than two miles from school and should have been reported in Two Miles or More.
- b. One student had withdrawn from school prior to the 11-day survey window and should not have been reported for State transportation funding.
- c. Two students lived less than two miles from school and were not otherwise eligible to be reported for State transportation funding.

We made the following audit adjustment:

<b><u>July 2008 Survey</u></b>		
<b><u>3 Days-in-Term</u></b>		
IDEA (K-12), Unweighted ( <i>Sample Students</i> )	(29)	
Two Miles or More ( <i>Sample Students</i> )	<u>26</u>	(3)

3. [Ref. 53] Four students were reported incorrectly in Hazardous Walking. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

<b><u>July 2008 Survey</u></b>		
<b><u>3 Days-in-Term</u></b>		
Hazardous Walking ( <i>Sample Students</i> )	(3)	
Two Miles or More ( <i>Sample Students</i> )	3	

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

Alachua County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<b>February 2009 Survey</b>		
<u>90 Days-in-Term</u>		
Hazardous Walking ( <i>Sample Student</i> )	(1)	
Two Miles or More ( <i>Sample Student</i> )	<u>1</u>	0
4. [Ref. 54] <u>Six students were reported incorrectly in Two Miles or More. One of the students lived less than two miles from school but had to cross a documented hazard; consequently, the student should have been reported in Hazardous Walking. The other five students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:</u>		
<b>July 2008 Survey</b>		
<u>3 Days-in-Term</u>		
Two Miles or More ( <i>Sample Students</i> )	(4)	
<b>October 2008 Survey</b>		
<u>90 Days-in-Term</u>		
Two Miles or More ( <i>Sample Student</i> )	(1)	
<b>June 2009 Survey</b>		
<u>14 Days-in-Term</u>		
Hazardous Walking ( <i>Sample Student</i> )	1	
Two Miles or More ( <i>Sample Student</i> )	<u>(1)</u>	(5)
5. [Ref. 55] <u>One student in Two Miles or More was not shown on the supporting bus driver's report as having been transported; consequently, the student should not have been reported for State transportation funding. We made the following audit adjustment:</u>		
<b>February 2009 Survey</b>		
<u>90 Days-in-Term</u>		
Two Miles or More ( <i>Sample Student</i> )	(1)	(1)
<b>Net Audit Adjustments</b>		<u>(9)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Alachua County District School Board  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2009

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are transported at least one day during an 11-day survey window are reported; (2) students are classified and reported in the correct ridership categories; (3) each students' ridership classification is supported by appropriate documentation; and (4) the distance from home to school and the presence or absence of hazardous conditions is verified before students are reported in Two Miles or More or Hazardous Walking.

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

**Regulatory Citations**

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

*The accompanying notes are an integral part of this schedule.*

Alachua County District School Board  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2009

**NOTE A - SUMMARY**

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

**1. Student Eligibility**

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Alachua County**

For the fiscal year ended June 30, 2009, the District received approximately \$5.7 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2008	61	866
October 2008	139	12,196
February 2009	139	12,560
June 2009	<u>22</u>	<u>75</u>
Total	<u>361</u>	<u>25,697</u>

**3. Statutes and Rules**

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

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

Alachua County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2009

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT – A  
MANAGEMENT’S RESPONSE

**BOARD MEMBERS**

Virginia S. Childs

F. Wesley Eubank

Tina W. Pinkoson

**SUPERINTENDENT OF SCHOOLS**

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



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January 26, 2010

David W. Martin, CPA  
Auditor General  
Room 412C, Claude Pepper Bldg.  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Attn: Joseph L. Williams

Dear Mr. Martin:

The Audit Report was reviewed and accepted as presented.

The non-compliance exceptions related to out-of-field teacher assignments in ESOL classrooms is being addressed through modifications to the district's student information system to clearly track and report on these students. Schools will be required to verify the ESOL endorsement of any teacher teaching an ESOL student or enroll the teacher in an ESOL endorsement program at the earliest opportunity. The same SIS modifications will provide lists of ESOL students who are not being taught by ESOL endorsed teachers. Informing the parents of these students will require training of the personnel responsible at the school and district level.

ESE non-compliance exceptions and Career Education non-compliance exceptions will be addressed at the annual training of data input personnel. Training will stress the importance of accurate and timely record keeping.

The non-compliance exceptions related to transportation were reviewed and accepted as presented.

The district transportation department collects and manages data through a third party vendor. The two are working together to ensure greater accuracy on the Two-Mile and Hazardous Walking coding in the future.

Sincerely,

A handwritten signature in blue ink that reads "W. Daniel Boyd, Jr." The signature is written in a cursive, flowing style.

W. Daniel Boyd, Jr.  
Superintendent