



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



ALACHUA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

For the Fiscal Year Ended June 30, 2003

The governing body of the District is the District School Board which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Jeannine Cawthon, Chairman; Barbara Sharpe, Vice-Chairman; Virginia Childs; F. Wesley Eubank; Tina Turner; and Dr. Mary Chambers, Superintendent.

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

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

**ALACHUA COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS AND STUDENT TRANSPORTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT ALACHUA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 1, 2003, that the Alachua County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Our examination procedures disclosed the following instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs:

Teachers

Twenty-seven of the 188 teachers in our sample did not meet applicable provisions of Florida Statutes or State Board of Education Administrative Rules regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; and notification of parents regarding out-of-field teachers. (See SCHEDULE D, finding nos. 16, 19, 25, 30, 36, 41, 42, 45, 46, 47, 54, 56, 59, 64, 65, 66, and 67.)

Students

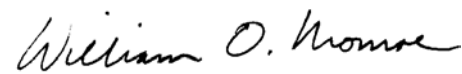
We noted exceptions involving 11 of the 106 students in our ESOL student sample (finding nos. 12, 18, 20, 31, 37, 43, and 48); 69 of the 248 students in our Exceptional student sample for ESE Support Levels 4 and 5 (finding nos. 2, 3, 5, 6, 7, 8, 9, 10, 11, 14, 15, 17, 22, 23, 24, 26, 27, 28, 33, 34, 35, 38, 39, 44, 49, 50, 51, 52, 53, 55, 57, 58, 61, 62, and 63); and 8 of the 55 students in our Vocational student sample (finding nos. 29, 32, and 40). These exceptions included reporting errors and records that were not properly and accurately prepared. (See SCHEDULE D for referenced findings.)

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the Alachua County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

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

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

Respectfully submitted,

A handwritten signature in black ink that reads "William O. Monroe". The signature is written in a cursive style with a large initial "W".

William O. Monroe, CPA
February 10, 2004

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, 2003

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>
1. <u>Basic</u>					
Population ³	57	100.00%	11,475	100.00%	18,915.0400
Sample Size ⁴	20	35.09%	389	3.39%	326.0842
Students w/Exceptions	-	-	1	(0.26%)	-
Net Audit Adjustments ⁵	-	-	-	-	54.1292
2. <u>English for Speakers of Other Languages (ESOL)</u>					
Population ³	30	100.00%	389	100.00%	348.9900
Sample Size ⁴	13	43.33%	106	27.25%	74.3361
Students w/Exceptions	-	-	11	(10.38%)	-
Net Audit Adjustments ⁵	-	-	-	-	(17.4583)
3. <u>Exceptional</u>					
<u>Basic with ESE Services</u>					
Population ³	60	100.00%	4,820	100.00%	7,861.4000
Sample Size ⁴	21	35.00%	357	7.41%	318.0249
Students w/Exceptions	-	-	16	(4.48%)	-
Net Audit Adjustments ⁵	-	-	-	-	(8.4862)
<u>ESE Support Levels 4 and 5</u>					
Population ³	34	100.00%	379	100.00%	288.3300
Sample Size ⁴	18	52.94%	248	65.44%	178.9600
Students w/Exceptions	-	-	69	(27.82%)	-
Net Audit Adjustments ⁵	-	-	-	-	(27.4774)
4. <u>Vocational 6-12</u>					
Population ³	17	100.00%	180	100.00%	792.0400
Sample Size ⁴	4	23.53%	55	30.56%	14.8309
Students w/Exceptions	-	-	8	(14.55%)	-
Net Audit Adjustments ⁵	-	-	-	-	(4.8782)

<u>All Programs</u>					
Population ³	62	100.00%	17,243	100.00%	28,205.8000
Sample Size ⁴	22	35.48%	1,155	6.70%	912.2361
Students w/Exceptions	-	-	105	(9.09%)	-
Net Audit Adjustments ⁵	-	-	-	-	(4.1709)

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, 2003

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers</u>	<u>% of Pop. (Sample)</u>
<u>Teacher Certification⁶</u>				
Population	62	100.00%	529	100.00%
Sample Size ⁴	20	32.26%	188	35.54%
Exceptions ⁶	-	-	27	(14.36%)

¹ See NOTE A6.

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

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, etc.). The population shown for the number of students is the total number of students in the program indicated for the schools in our sample. (Our Vocational sample was limited to only those students who had instruction in on-the-job-training (OJT) programs.) The population shown for full-time equivalent (FTE) students is the total of the figures for each school in the District (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

⁴ See NOTE B.

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

⁶ Our examination procedures, which tested teacher certification for English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, disclosed 27 instances of noncompliance. (See SCHEDULE D, finding nos. 16, 19, 25, 30, 36, 41, 42, 45, 46, 47, 54, 56, 59, 64, 65, 66, and 67.)

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, 2003

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	2.8182	1.005	2.8323
102 Basic 4-8	31.6638	1.000	31.6638
103 Basic 9-12	19.6472	1.122	22.0442
111 Grades K-3 with ESE Services	(2.8782)	1.005	(2.8926)
112 Grades 4-8 with ESE Services	(4.3848)	1.000	(4.3848)
113 Grades 9-12 with ESE Services	(1.2232)	1.122	(1.3724)
130 ESOL	(17.4583)	1.275	(22.2593)
254 ESE Support Level 4	(11.1638)	3.948	(44.0747)
255 ESE Support Level 5	(16.3136)	5.591	(91.2093)
300 Vocational 6-12	(4.8782)	1.186	(5.7855)
Total	<u>(4.1709)</u>		<u>(115.4383)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>No.</u> <u>Program</u>	<u>District</u> <u>Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance</u> <u>Forward</u>
		<u>#0031</u>	<u>#0081</u>	
101 Basic K-3	.....	.....	(.5000)	(.5000)
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	1.2510	.....	.....	1.2510
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.2510)	.....	.....	(1.2510)
254 ESE Support Level 4	.....	(.5000)	(1.0000)	(1.5000)
255 ESE Support Level 5	.....	.....	.2500	.2500
300 Vocational 6-12	.....	.....	.....	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(1.2500)</u>	<u>(1.2500)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0082	#0091	#0101	#0121	
101	(.5000)	.....	.....	.....	.....	(.5000)
102	.0000	.....	.....	.....	13.1371	13.1371
103	1.2510	.1200	.....	.....	.....	1.3710
111	.5000	.....	.....	(.4900)	.....	.0100
112	.0000	.....	.....	.5000	(3.0035)	(2.5035)
113	.0000	.....	.....	.....	.....	.0000
130	(1.2510)	.....	.....	.....	(.8984)	(2.1494)
254	(1.5000)	.....	(1.0000)	(.0100)	(3.0000)	(5.5100)
255	.2500	(.5500)	1.0000	.....	(2.5000)	(1.8000)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.7352)</u>	<u>(3.7352)</u>
Total	<u>(1.2500)</u>	<u>(.4300)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.6800)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0141</u>	<u>#0151</u>	<u>#0271</u>	<u>#0421</u>	
101	(.5000)	.....	.....	.....	.....	(.5000)
102	13.1371	1.2006	.....	.....	.....	14.3377
103	1.3710	.....	5.9638	.8336	3.1510	11.3194
111	.0100	.....	.....	.....	.....	.0100
112	(2.5035)	(.5000)	.....	.....	.....	(3.0035)
113	.0000	.....	1.1868	1.5000	2.4336	5.1204
130	(2.1494)	(1.2006)	(.5838)	(.3336)	(1.6510)	(5.9184)
254	(5.5100)	.5000	(1.4200)	.0000	1.0000	(5.4300)
255	(1.8000)	.....	(5.3800)	(2.0000)	(5.0000)	(14.1800)
300	<u>(3.7352)</u>	<u>.....</u>	<u>.....</u>	<u>(.5593)</u>	<u>(.3660)</u>	<u>(4.6605)</u>
Total	<u>(1.6800)</u>	<u>.0000</u>	<u>(.2332)</u>	<u>(.5593)</u>	<u>(.4324)</u>	<u>(2.9049)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0431	#0481	#0502	#0510	
101	(.5000)	.....	.....	.....	.9900	.4900
102	14.3377	.....	5.6944	3.6675	.....	23.6996
103	11.3194	8.5000	.....	.....	.....	19.8194
111	.0100	.....	.....	.....	(1.0000)	(.9900)
112	(3.0035)	.....	(.3912)	.5000	.....	(2.8947)
113	5.1204	(5.4992)	.....	.....	.....	(.3788)
130	(5.9184)	(1.0842)	(4.3032)	(1.6675)	(.9900)	(13.9633)
254	(5.4300)	(1.0000)	(1.0000)	(2.0000)	1.0000	(8.4300)
255	(14.1800)	(1.0000)	.....	(.5000)	.....	(15.6800)
300	<u>(4.6605)</u>	<u>(.1660)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(4.8265)</u>
Total	<u>(2.9049)</u>	<u>(.2494)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.1543)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0561</u>	<u>#0591</u>	<u>#0955</u>	<u>#0957</u>	
101	.4900	.....	.....	.7682	1.4200	2.6782
102	23.6996	1.4550	.9686	3.6406	1.9000	31.6638
103	19.8194	.....	.....	.....	.....	19.8194
111	(.9900)	.....	.....	(.7682)	(.9800)	(2.7382)
112	(2.8947)	.5000	1.0831	(2.7732)	(.3000)	(4.3848)
113	(.3788)	.....	.....	.....	.....	(.3788)
130	(13.9633)	(1.4550)	.....	.....	(2.0400)	(17.4583)
254	(8.4300)	(1.0000)	(1.0000)	(.7338)	.....	(11.1638)
255	(15.6800)	.5000	(1.0000)	(.1336)	.....	(16.3136)
300	<u>(4.8265)</u>	<u>.....</u>	<u>(.0517)</u>	<u>.....</u>	<u>.....</u>	<u>(4.8782)</u>
Total	<u>(3.1543)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.1543)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#0958</u>	<u>#9029</u>	
101 Basic K-3	2.6782	.1400	.....	2.8182
102 Basic 4-8	31.6638	.....	.....	31.6638
103 Basic 9-12	19.8194	.....	(.1722)	19.6472
111 Grades K-3 with ESE Services	(2.7382)	(.1400)	.....	(2.8782)
112 Grades 4-8 with ESE Services	(4.3848)	.....	.....	(4.3848)
113 Grades 9-12 with ESE Services	(.3788)	.....	(.8444)	(1.2232)
130 ESOL	(17.4583)	.....	.....	(17.4583)
254 ESE Support Level 4	(11.1638)	.....	.....	(11.1638)
255 ESE Support Level 5	(16.3136)	.....	.....	(16.3136)
300 Vocational 6-12	<u>(4.8782)</u>	<u>.....</u>	<u>.....</u>	<u>(4.8782)</u>
Total	<u>(3.1543)</u>	<u>.0000</u>	<u>(1.0166)</u>	<u>(4.1709)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Alachua County District School Board is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in the English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 44.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Ineligible ESOL Courses

1. [Ref. 199] Our examination procedures include an automated test to compare the course numbers reported in the English for Speakers of Other Languages (ESOL) program to the course numbers that have been designated for that program by the Department of Education. The results of this test disclosed that five Basic subject area courses involving five schools in the October and February surveys were reported incorrectly in ESOL. Pursuant to Section 1003.56, Florida Statutes, ESOL-reporting is permitted for courses in the Basic subject areas of Reading, Mathematics, Science, Social Studies, or Computer Literacy. We made the following adjustments to reduce the courses and students in question to Basic funding:

103 Basic 9-12	1.2510	
130 ESOL	(1.2510)	.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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

J. J. Finley Elementary School (#0031)

2. [Ref. 3101] One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form program supported program no. 111 (Grades K-3 with ESE Services). We made the following audit adjustments:

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

Sidney Lanier Center (#0081)

3. [Ref. 8101] Two Exceptional students (one in the October survey and one in the February survey) were not eligible to be reported with the survey's results. One student was not in attendance during the survey period and the other student, who had enrolled on the first day of school, never attended class after that day. We made the following audit adjustments:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.3600)	(.8600)

4. [Ref. 8102] One pre-kindergarten student in the October survey was ineligible for FEFP funding. The student was in the federally funded Headstart program and should not have been reported for State funding. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)
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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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Sidney Lanier Center (#0081) (Continued)

5. [Ref. 8103] The FTE for two Exceptional students in the October and February surveys was reported incorrectly. We noted the following exceptions:

- a. One student was reported for 225 Class Minutes, Weekly (CMW) or .0750 FTE in each survey for Physical Therapy (PT) services. However, the student's Individual Educational Plan (IEP) and PT log documented that the student only received 60 CMW or .0200 FTE in the October survey and 30 CMW or .0100 FTE in the February survey.
- b. One student was reported for 360 CMW or .1200 FTE in each survey for Occupational Therapy (OT) and PT services. However, the student's IEP and OT/PT logs documented that the student only received 90 CMW or .0300 FTE in each survey.

We made the following audit adjustment:

255 ESE Support Level 5	(.3000)	(.3000)
-------------------------	---------	---------

6. [Ref. 8104] Due to an isolated data entry error, the course schedule for one student in the October survey included only the student's therapy courses for a total of .0900 FTE. However, the student was enrolled in school for the entire instructional day and should have been reported for a full schedule of .5000 FTE. We made the following audit adjustment:

255 ESE Support Level 5	.4100	.4100
-------------------------	-------	-------

7. [Ref. 8105] One Exceptional student in the February survey was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported program no. 255 (ESE Support Level 5). 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, 2003

<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
<u>Sidney Lanier Center (#0081)</u> (Continued)		
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	<u>.0000</u>
		<u>(1.2500)</u>

Hospital Homebound (#0082)

8. [Ref. 8201] Two students were reported incorrectly in program no. 255 (ESE Support Level 5) in the February survey. The students were reported for .0600 FTE for Hospital and Homebound instruction and .4400 FTE for on-campus instruction at Gainesville High School (#0151). However, the students received all of their instruction at Gainesville High School, taking regular Basic education courses during the regular school day and supplemental courses after the regular school day was over. Consequently, the students should have been reported in Basic education. We made the necessary audit adjustments for Gainesville High School in finding no. 24 and the audit adjustments for the Hospital Homebound cost center here:

103 Basic 9-12	.1200	
255 ESE Support Level 5	<u>(.1200)</u>	<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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Hospital Homebound (#0082) (Continued)

9. [Ref. 8202] The number of Class Minutes, Weekly (CMW) for eight Exceptional students (five in the October survey and three in the February survey) was incorrectly reported. The students were reported for 1,860 CMW or .6200 FTE ; however, their respective homebound instructors' contact logs supported only 570 CMW or .1900 FTE. We made the following audit adjustment:

255 ESE Support Level 5	(.4300)	(.4300)
		(.4300)

Littlewood Elementary School (#0091)

10. [Ref. 9101] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported the students reporting in program no. 255 (ESE Support Level 5). We made the following audit adjustments:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000
		.0000

W. A. Metcalfe Elementary School (#0101)

11. [Ref. 10101] Three Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We noted the following:

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
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 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

W. A. Metcalfe Elementary School (#0101) (Continued)

- a. One student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported program no. 112 (Grades 4-8 with ESE Services) in the October survey and, due to a grade-level change, program no. 111 (Grades K-3 with ESE Services) in the February survey.
- b. Two students were reported in program no. 111 (Grades K-3 with ESE Services); however, their Matrix forms supported program no. 254 (ESE Support Level 4).

We made the following audit adjustments:

111 Grades K-3 with ESE Services	.5000	
111 Grades K-3 with ESE Services	(.9900)	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	.9900	
254 ESE Support Level 4	(1.0000)	<u>.0000</u>
		<u>.0000</u>

Howard W. Bishop Middle School (#0121)

12. [Ref. 12101] The Limited English Proficient (LEP) Student Plan for one student in the English for Speakers of Other Languages (ESOL) program in the October and February surveys was not reviewed and updated for the 2002-03 school year. We made the following audit adjustments:

102 Basic 4-8	.8984	
130 ESOL	(.8984)	.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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Howard W. Bishop Middle School (#0121) (Continued)

13. [Ref. 12102] The Individual Educational Plan (IEP) for one Exceptional student in the October and February surveys was missing and could not be located. We made the following audit adjustments:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

14. [Ref. 12104] The schedule for one student in the February survey was reported incorrectly in program no. 255 (ESE Support Level 5). The student's Individual Educational Plan (IEP) indicated the student was to be placed in the Hospital and Homebound program; however, during the February survey, the student was actually taking a full schedule of Basic education courses on-campus. Consequently, the student should have been reported in program no. 102 (Basic 4-8). We made the following adjustments:

102 Basic 4-8	.5000	
255 ESE Support Level 5	(.5000)	.0000

15. [Ref. 12105] Six Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. We noted the following:

- a. Four students were reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported program no. 112 (Grades 4-8 with ESE Services).
- b. Two students were reported in program no. 255 (ESE Support Level 5); however, their Matrix forms supported program no. 254 (ESE Support Level 4) and program no. 112 (Grades 4-8 with ESE Services), respectively.

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, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
Howard W. Bishop Middle School (#0121) (Continued)	
112 Grades 4-8 with ESE Services	5.0000
254 ESE Support Level 4	1.0000
254 ESE Support Level 4	(4.0000)
255 ESE Support Level 5	(2.0000)
	.0000

16. [Ref. 12171] District management approved one teacher to teach Industrial Arts Technology during the October and February surveys based on the District's Subject Area Expertise Policy. However, the approval section on the form used to document this approval, the *Subject Area Expertise Designation Request Form*, was not dated and we could not otherwise determine whether that approval had been given on a timely basis (i.e., prior to the October survey). We made the following audit adjustments:

102 Basic 4-8	10.7387	
112 Grades 4-8 with ESE Services	(7.0035)	
300 Vocational 6-12	(3.7352)	
		.0000
		.0000

Westwood Middle School (#0141)

17. [Ref. 14101] One Exceptional student in the October survey was not reported in accordance with the student's *Matrix of Services* form. The student was reported in program no. 112 (Grades 4-8 with ESE Services); however, the *Matrix* form supported the students reporting in program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

18. [Ref. 14102] The file for one Limited English Proficient (LEP) student, who was reported in the English for Speakers of Other Languages (ESOL) program in the October and February surveys, did not contain a *Limited English Proficient (LEP) Student Plan* that was valid for those surveys. 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, 2003

<u>Findings</u>			Net Audit Adjustment (Unweighted FTE)
<u>Westwood Middle School (#0141)</u> (Continued)			
102 Basic 4-8	.8004		
130 ESOL	<u>(.8004)</u>		.0000
<p>19. [Ref. 14171/73] <u>Two teachers taught Language Arts to classes which included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We also noted that one of the teachers had earned only 60 of the 180 in-service training points in English for Speakers of Other Languages (ESOL) strategies that were due by the start of the 2002-2003 school year. We made the following audit adjustments:</u></p>			
<u>Ref. 14171</u>			
102 Basic 4-8	.2668		
130 ESOL	<u>(.2668)</u>		.0000
<u>Ref. 14173</u>			
102 Basic 4-8	.1334		
130 ESOL	<u>(.1334)</u>		<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gainesville High School (#0151)

20. [Ref. 15101] The file for one Limited English Proficient (LEP) student in the October survey did not contain documentation justifying the student’s continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	.4170	
130 ESOL	(.4170)	.0000

21. [Ref. 15102] One Exceptional student was reported incorrectly in on-the-job-training (OJT) in the October survey. The student did not work during that survey and there was no evidence that the student was engaged in a job search during the survey week . We made the following audit adjustment:

113 Grades 9-12 with ESE Services	(.2332)	(.2332)
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22. [Ref. 15103] The *Individual Educational Plans (IEPs)* for five Exceptional students in the October and February surveys were missing and could not be located. Additionally, the file for one of the students, who was reported in program no. 254 (ESE Support Level 4) , did not contain a valid *Matrix of Services* form. We made the following audit adjustments:

103 Basic 9-12	3.0000	
113 Grades 9-12 with ESE Services	(2.0000)	
254 ESE Support Level 4	(1.0000)	.0000

23. [Ref. 15104] We noted the following exceptions involving four Exceptional students in the October and February surveys:

- a. One student was reported in program no. 254 (ESE Support Level 4); however, the student’s *Matrix* form supported program no. 113 (Grades 9-12 with ESE Services).

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gainesville High School (#0151) (Continued)

b. The Matrix of Services forms for three students in program no. 254 (ESE Support Level 4) in the October survey were missing and could not be located. We also noted that the students were reported incorrectly in program no. 113 (Grades 9-12 with ESE Services) in the February survey. The Matrix forms that covered the February survey indicated that the students should have been reported in program no. 254 (ESE Support Level 4). We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.9200	
113 Grades 9-12 with ESE Services	(1.5000)	
254 ESE Support Level 4	(1.9200)	
254 ESE Support Level 4	<u>1.5000</u>	.0000

24. [Ref. 15105] Eight students were reported in program no. 255 (ESE Support Level 5) for Hospital and Homebound instruction incorrectly in the October and February surveys. The students received all of their instruction on the campus of Gainesville High School. Five of the students took regular Basic education courses and three took Exceptional courses. We noted that the files for the three Exceptional students did not contain an Individual Educational Plan (IEP) that was valid for the surveys concerned. We made the following audit adjustments:

103 Basic 9-12	2.3800	
113 Grades 9-12 with ESE Services	3.0000	
255 ESE Support Level 5	<u>(5.3800)</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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Gainesville High School (#0151) (Continued)

25. [Ref. 15171/72] Two teachers taught Language Arts to classes which included two Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We also noted that one of the teachers had earned only 60 of the 120 in-service training points in English for Speakers of Other Languages (ESOL) strategies that were required by the beginning of the 2002-2003 school year. We made the following audit adjustments:

<u>Ref. 15171</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000
<u>Ref. 15172</u>		
103 Basic 9-12	.0834	
130 ESOL	<u>(.0834)</u>	.0000
		<u>(.2332)</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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Santa Fe High School (#0271)

26. [Ref. 27101] Two Exceptional students were reported incorrectly in the October survey for Hospital and Homebound instruction. The students had been dismissed from Hospital and Homebound prior to that survey. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

27. [Ref. 27102] One Exceptional student was reported incorrectly in program no. 255 (ESE Support Level 5) in the October and February surveys. The student's Matrix of Services form covered only the October survey and supported program no. 254 (ESE Support Level 4). Subsequent to the October survey but prior to the February survey, the student had a change in service; however, a new Matrix form was not prepared to reflect this change. Consequently, the student's reporting in program no. 255 in the February survey was not adequately supported. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(1.0000)	.0000

28. [Ref. 27103] The reporting of one student in program no. 254 (ESE Support Level 4) for Hospital and Homebound instruction during the October survey was not adequately supported. The student's Individual Educational Plan (IEP) authorized the student's placement in Hospital and Homebound; but the corresponding Matrix of Services form was missing and could not be located. We also noted that there was no evidence of contact time between the student and the Homebound instructor during the survey week and the student was receiving on-campus instruction in Basic education on Friday of that week. 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, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
Santa Fe High School (#0271) (Continued)		
103 Basic 9-12	.5000	
254 ESE Support Level 4	(.5000)	.0000
<p>29. [Ref. 27104] <u>The timecards for three Vocational students in an on-the-job-training (OJT) program during the February survey supported less time than was reported. The students were reported for a total of 33.3 hours or .6660 FTE; however, the timecards for two of the students showed no work time and the remaining student's timecard supported only 5.33 hours or .1067 FTE. We made the following audit adjustment:</u></p>		
300 Vocational 6-12	(.5593)	(.5593)
<p>30. [Ref. 27171/72] <u>Two teachers taught Language Arts to classes which included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:</u></p>		
<u>Ref 27171</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
<u>Ref 27172</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		(.5593)

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Eastside High School (#0421)

31. [Ref. 42101] The files for three students who were reported in the English for Speakers of Other Languages (ESOL) program in the October and February surveys did not contain a Limited English Proficient (LEP) Student Plan that was valid for those surveys. We made the following audit adjustments:

103 Basic 9-12	1.4676	
130 ESOL	<u>(1.4676)</u>	.0000

32. [Ref. 42102] The number of instructional minutes in on-the-job-training (OJT) was reported incorrectly for three Vocational students (one in the October survey and two in the February survey). One student's timecard indicated zero work hours. The other two students were unemployed. One of the unemployed students did have a documented job search; however, it did not start until after the survey was over. We made the following audit adjustment:

300 Vocational 6-12	<u>(.3660)</u>	(.3660)
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33. [Ref. 42103] The Individual Educational Plans (IEPs) for three Exceptional students in the February survey were missing and could not be located and the reporting of another student, who was in the October and February surveys, was not made in accordance with the student's Matrix of Services form. The student was reported in program no. 255 (ESE Support Level 5); however, the student's Matrix form supported program no. 254 (ESE Support level 4). We made the following audit adjustments:

103 Basic 9-12	1.5000	
113 Grades 9-12 with ESE Services	<u>(1.5000)</u>	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
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**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Eastside High School (#0421) (Continued)

34. [Ref. 42104] The file for one Exceptional student in the October and February surveys did not contain a Matrix of Services form to support the student's reporting in program no. 255 (ESE Support Level 5). We also noted the timecard for this student, who was in an on-the-job training (OJT) program during the February survey, was missing and could not be located. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	.9336	
255 ESE Support Level 5	(1.0000)	(.0664)

35. [Ref. 42105] Two Exceptional students in the October and February surveys were not reported in accordance with the students' Matrix of Services forms. The students were reported in program no. 255 (ESE Support Level 5); however, their Matrix forms supported program no. 113 (Grades 9-12 with ESE Services). Additionally, the file for one other Exceptional student, who was reported in program no. 255 (ESE Support Level 5) in the October and February surveys, did not contain a Matrix of Services form that supported such reporting. We made the following audit adjustments:

113 Grades 9-12 with ESE Services	3.0000	
255 ESE Support Level 5	(3.0000)	.0000

36. [Ref. 42171] One teacher's out-of-field status was not approved by the School Board on a timely basis. The teacher taught Language Arts out-of-field to two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys and was not approved by the School Board until December 3, 2002, after the October survey. (continued next page)

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
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Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Eastside High School (#0421) (Continued)

Consequently, at the time of the October survey, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel. We made the following audit adjustments:

103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000
		(.4324)

F. W. Buchholz High School (#0431)

37. [Ref. 43101] The file for one Limited English Proficient (LEP) student in the October and February surveys did not contain documentation justifying the student's continued placement in the English for Speakers of Other Languages (ESOL) program beyond the initial three-year base period. We made the following audit adjustments:

103 Basic 9-12	.6672	
130 ESOL	(.6672)	.0000

38. [Ref. 43102] We noted the following exceptions involving two Exceptional students in program no. 254 (ESE Support Level 4) in the February survey:

- a. One student was not reported in accordance with the student's *Matrix of Services* form. The student's *Matrix* form supported program no. 113 (Grades 9-12 with ESE Services). A subsequent *Matrix* form supported program no. 254 (ESE Support Level 4); however, it was dated February 12, 2003, after the February survey.
- b. The file for one student did not contain a valid *Matrix of Services* form to support the student's current *Individual Educational Plan (IEP)*.

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
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<u>Findings</u>		Net Audit Adjustment (Unweighted FTE)
F. W. Buchholz High School (#0431) (Continued)		
113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000
<p>39. [Ref. 43103] <u>Two Exceptional students (one in the October survey and one in the February survey) were reported incorrectly. The students were reported in program no. 255 (ESE Support Level 5) based on placement in the Hospital and Homebound program; however, the students had been dismissed from this program prior to survey. We determined that the students were attending school on a full-time basis, one taking a full Basic education schedule and the other a Basic schedule with one Vocational course. We made the following audit adjustments:</u></p>		
103 Basic 9-12	.9166	
255 ESE Support Level 5	(1.0000)	
300 Vocational 6-12	<u>.0834</u>	.0000
<p>40. [Ref. 43104] <u>The number of instructional minutes reported for two Vocational students in the October survey in on-the-job-training (OJT) programs was not supported by the students' timecards. One timecard showed zero work hours and the other was missing and could not be located. We made the following audit adjustment:</u></p>		
300 Vocational 6-12	<u>(.2494)</u>	(.2494)

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

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

41. [Ref. 43171] One out-of-field teacher had not completed the number of college credits required in the teacher's out-of-field subject area. The teacher had been appropriately approved by the School Board to teach Math out-of-field for the 1999-2000 school year and subsequently should have earned 18 hours of college credit in that subject area by the start of the 2002-2003 school year. However, the teacher earned only 6 hours by that time. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel. We made the following audit adjustments:

103 Basic 9-12	6.5826	
113 Grades 9-12 with ESE Services	(6.4992)	
130 ESOL	(.0834)	.0000

42. [Ref. 43172/73] Two teachers taught Language Arts to classes which included two Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

<u>Ref. 43172</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

<u>Ref 43173</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000

(.2494)

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Fort Clarke Middle School (#0481)

43. [Ref. 48101] The reporting of one Limited English Proficient (LEP) student in the English for Speakers of Other Languages (ESOL) program in the October survey was not adequately supported. The documentation justifying the student's continued placement in ESOL was not prepared until December 19, 2002, after the October survey had ended. We made the following audit adjustments:

102 Basic 4-8	.3912	
130 ESOL	<u>(.3912)</u>	.0000

44. [Ref. 48102] The file for one Exceptional student in the February survey did not contain a valid Individual Educational Plan (IEP) and the file for one Exceptional student in the October and February surveys did not contain a valid Matrix of Services form. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

45. [Ref. 48171] One Basic teacher had two Limited English Proficient (LEP) students enrolled in the teacher's assigned class during the school terms covered by the October and February surveys; however, the teacher had not earned any of the required 60 in-service training points in English for Speakers of Other Languages (ESOL) strategies. Consequently, the teacher did not comply with State Board of Education Rule 6A-6.0907, Florida Administrative Code, which defines the in-service training required for teachers of LEP students. We made the following audit adjustments:

102 Basic 4-8	.2608	
130 ESOL	<u>(.2608)</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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Fort Clarke Middle School (#0481) (Continued)

46. [Ref. 48172] District management approved one teacher to teach Science during the February survey based on the District's Subject Area Expertise Policy. However, the form used to document this approval, the *Subject Area Expertise Designation Request Form*, was dated March 4, 2003, after the February survey had ended. Consequently, at the time of that survey, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel. We made the following audit adjustments:

102 Basic 4-8	1.0216	
112 Grades 4-8 with ESE Services	(.8912)	
130 ESOL	<u>(.1304)</u>	.0000

47. [Ref. 48173/74/75/76/77] Five teachers taught Language Arts to classes which included a total of 16 Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We also noted that two of the teachers had not earned the number of in-service points in English for Speakers of Other Languages (ESOL) strategies that was required by the start of the 2002-2003 school year: one had earned only 7 of a required 180 points and the other had earned only 117 of a required 300 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, 2003

<u>Findings</u>		<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Fort Clarke Middle School (#0481)</u> (Continued)		
<u>Ref 48173</u>		
102 Basic 4-8	.1304	
130 ESOL	<u>(.1304)</u>	.0000
<u>Ref 48174</u>		
102 Basic 4-8	.1304	
130 ESOL	<u>(.1304)</u>	.0000
<u>Ref 48175</u>		
102 Basic 4-8	.6520	
130 ESOL	<u>(.6520)</u>	.0000
<u>Ref. 48176</u>		
102 Basic 4-8	1.6952	
130 ESOL	<u>(1.6952)</u>	.0000
<u>Ref. 48177</u>		
102 Basic 4-8	.9128	
130 ESOL	<u>(.9128)</u>	<u>.0000</u>
		<u>.0000</u>

Kanapaha Middle School (#0502)

48. [Ref. 50201] Three students were reported incorrectly in the English for Speakers of Other Languages (ESOL) program in the October survey. Prior to that survey, the students had earned test scores above the ESOL-eligibility level and had been dismissed from ESOL. We made the following audit adjustments:

102 Basic 4-8	1.1339	
130 ESOL	<u>(1.1339)</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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Kanapaha Middle School (#0502) (Continued)

49. [Ref. 50202] The Exceptional reporting of two students in the October and February surveys was inadequately supported. One student was reported in program no. 255 (ESE Support Level 5) for services in the Hospital and Homebound program and the other student was reported in program no. 112 (Grades 9-12 with ESE Services); however, the first student had been dismissed from Hospital and Homebound prior to survey and neither student's file contained a valid *Individual Educational Plan (IEP)*. We made the following audit adjustments:

102 Basic 4-8	1.5000	
112 Grades 4-8 with ESE Services	(.5000)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

50. [Ref. 50203] The file for one Exceptional student in the October survey did not contain a *Matrix of Services* form that was valid for that survey. We made the following audit adjustments:

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

51. [Ref. 50204] One Exceptional student was reported incorrectly in program no. 254 (ESE Support Level 4) in the February survey. The student's *Matrix of Services* form dated December 19, 2001, had supported program no. 254 originally; however, the form was revised on January 8, 2003, to reflect a reduction in the level of Exceptional services to be provided to the student. Thus, at the time of the February survey, the student was not receiving Exceptional services which would justify his being reported in program no. 254. Also, a change in Exceptional service requires that a new *Matrix* form be prepared; thus, the revised form was invalid. 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, 2003

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>	
<u>Kanapaha Middle School (#0502)</u> (Continued)		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
<p>52. [Ref. 50205] <u>One student was reported incorrectly in program no. 255 (ESE Support Level 5) in the October survey for services in the Hospital and Homebound program. The student was dismissed from Hospital and Homebound on October 10, 2002 (the next to the last day of that survey week) and returned to his regular schedule in Basic education courses on that day. Consequently, on Friday of the survey week, the student was in Basic education and should have been reported in program no. 102 (Basic 4-8). We made the following audit adjustments:</u></p>		
102 Basic 4-8	.5000	
255 ESE Support Level 5	(.5000)	.0000
<p>53. [Ref. 50206] <u>One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported the students reporting in program no. 255 (ESE Support Level 5). We made the following audit adjustments:</u></p>		
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Kanapaha Middle School (#0502) (Continued)

54. [Ref. 50271/72] Two teachers taught Language Arts to classes which included two Limited English Proficient (LEP) students during the school term covered by the October survey; however, the teachers were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

<u>Ref. 50271</u>		
102 Basic 4-8	.2668	
130 ESOL	<u>(.2668)</u>	.0000
<u>Ref. 50272</u>		
102 Basic 4-8	.2668	
130 ESOL	<u>(.2668)</u>	<u>.0000</u>
		<u>.0000</u>

Lawton M. Chiles Elementary School (#0510)

55. [Ref. 51001] Two Exceptional students in the October survey were not reported in accordance with the students' Matrix of Services form. The students were reported in program no. 111 (Grades K-3 with ESE Services); however, their Matrix forms supported program no. 254 (ESE Support Level 4). We made the following audit adjustments:

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

The accompanying notes are an integral part of this schedule.

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Lawton M. Chiles Elementary School (#0510) (Continued)

56. [Ref. 51071] One teacher taught Language Arts to a class which included a Limited English Proficient (LEP) student during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel.

We made the following audit adjustments:

101 Basic K-3	.9900	
130 ESOL	(.9900)	.0000
		.0000

William S. Talbot Elementary School (#0561)

57. [Ref. 56101] One Exceptional student in the October survey was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported the students reporting in program no. 255 (ESE Support Level 5). We made the following audit adjustments:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	1.0000	.0000

58. [Ref. 56102] One Exceptional student was reported incorrectly in program no. 255 (ESE Support Level 5) for services in Hospital and Homebound during the October survey. The student had been dismissed from Hospital and Homebound prior to that survey. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

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

59. [Ref. 56171] One teacher taught Language Arts to classes which included three Limited English Proficient (LEP) students during the school term covered by the February survey; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

102 Basic 4-8	1.4550	
130 ESOL	(1.4550)	<u>.0000</u>
		<u>.0000</u>

Oak View Middle School (#0591)

60. [Ref. 59101] The course schedule for one Exceptional student in the February survey was reported incorrectly in Basic, Vocational, and Exceptional education programs. It should have been reported entirely in Exceptional education. We made the following audit adjustments:

102 Basic 4-8	(.0314)	
112 Grades 4-8 with ESE Services	.0831	
300 Vocational 6-12	(.0517)	<u>.0000</u>

61. [Ref. 59102] The schedule for one student was reported incorrectly in the October and February surveys. The student was reported in program no. 255 (ESE Support Level 5) for services in Hospital and Homebound; however, the student had been dismissed from Hospital and Homebound prior to the October survey. (continued next page)

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Oak View Middle School (#0591) (Continued)

We also noted that the student's *Individual Educational Plan* (IEP) did not identify any other Exceptional education programs; consequently, the student should have been reported in program no. 102 (Basic 4-8). We made the following audit adjustments:

102 Basic 4-8	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

62. [Ref. 59103] One Exceptional student in the October and February surveys was not reported in accordance with the student's Matrix of Services form. The student was reported in program no. 254 (ESE Support Level 4); however, the Matrix form supported the student's reporting in program no. 112 (Grades 4-8 with ESE Services). We made the following audit adjustments:

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

The Einstein Montessori School, Inc. (#0955)

63. [Ref. 95501] One Exceptional student in the October survey was reported incorrectly in program no. 254 (ESE Support Level 4) because of a mathematical error in the student's Matrix of Services form. The form showed 18 total points, but should have shown only 17 points. We made the following audit adjustments:

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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

The Einstein Montessori School, Inc. (#0955) (Continued)

64. [Ref. 95571] The Varying Exceptionalities certification of one teacher, who taught Exceptional students during the school terms covered by the October and February surveys, expired prior to the October survey. Management advised us that the teacher had been assigned to team-teach with a teacher who was certified and had been classified as teaching in-field based on the District’s Subject Area Expertise policy. However, management did not provide us with conclusive documentation that these two teachers were in fact team teaching. We made the following audit adjustments:

101 Basic K-3	.7682	
102 Basic 4-8	3.6406	
111 Grades K-3 with ESE Services	(.7682)	
112 Grades 4-8 with ESE Services	(3.2732)	
254 ESE Support Level 4	(.2338)	
255 ESE Support Level 5	<u>(.1336)</u>	<u>.0000</u>
		<u>.0000</u>

The Alachua Learning Center, Inc. (#0957)

65. [Ref. 95771/73] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teachers held certification in Elementary Education, but taught courses that required certification in Art, Physical Education, and English for Speakers of Other Languages (ESOL). Consequently, the teachers did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. 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, 2003

	Net Audit Adjustment (Unweighted FTE)
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The Alachua Learning Center, Inc. (#0957) (Continued)

Ref. 95771

101 Basic K-3	.6000	
111 Grades K-3 with ESE Services	(.3600)	
130 ESOL	(.2400)	.0000

Ref. 95773

101 Basic K-3	.8200	
102 Basic 4-8	.3000	
111 Grades K-3 with ESE Services	(.6200)	
112 Grades 4-8 with ESE Services	(.3000)	
130 ESOL	(.2000)	.0000

66. [Ref. 95772] One teacher taught Language Arts to classes which included 21 Limited English Proficient (LEP) students during the school terms covered by the October and February surveys; however, the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel.
We made the following audit adjustments:

102 Basic 4-8	1.6000	
130 ESOL	(1.6000)	.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, 2003

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Genesis Preparatory School of Gainesville (#0958)

67. [Ref. 95871] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Elementary Education and Mentally Handicapped, but taught courses that required certification in Art, Music, and Physical Education. Consequently, the teacher did not comply with State Board of Education Rule 6A-1.0503, Florida Administrative Code, which defines qualified instructional personnel or Section 1012.42(2), Florida Statutes, which requires that parents be notified if their children are assigned to out-of-field teachers. We made the following audit adjustments:

101 Basic K-3	.1400	
111 Grades K-3 with ESE Services	<u>(.1400)</u>	<u>.0000</u>
		<u>.0000</u>

North Florida Juvenile Detention Center (#9029)

68. [Ref. 902901] Three students who were reported for FTE funding in the July survey had been exited from the Center prior to that survey and should not have been reported with the survey's results. Additionally, the attendance card of another student, who was reported in the February survey, indicated that the student was not enrolled in the Center during that survey period. We made the following audit adjustments:

103 Basic 9-12	(.1722)	
113 Grades 9-12 with ESE Services	<u>(.8444)</u>	<u>(1.0166)</u>
		<u>(1.0166)</u>
		<u>(4.1709)</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, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students who were in attendance and membership for a particular survey are reported for FTE funding; (2) students are reported in the proper funding categories and have proper documentation to support that funding, particularly with regard to students in the English for Speakers of Other Languages (ESOL) and Exceptional education, and specifically those Exceptional students who have been or are enrolled in Hospital and Homebound programs; (3) timecards for students in on-the-job-training (OJT) are properly completed and retained in readily accessible files; (4) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (5) the parents or guardians of students taught by out-of-field teachers are notified in writing of the teachers' out-of-field status prior to the teacher's classes being reported for FEFP funding.

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

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.62, 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 2002-2003

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, 2003

Regulatory Citations (Continued)Attendance

- Section 1003.23, F.S.Attendance Records and Reports
 Section 1003.436, F.S.Definition of "Credit"
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 Rule 6A-1.044(3)&(6)(c), F.A.C.Pupil Attendance Records
 FTE General Instructions 2002-2003
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

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

Vocational On-the-Job Attendance

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

Exceptional Education

- Section 1003.57(5), F.S.Exceptional Students Instruction
 Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
 Section 1011.62, F.S.Funds for Operation of Schools
 Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students
 Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
 Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students
 Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs
 Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
 Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

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, 2003

Regulatory Citations (Continued)

Vocational Placement

- Section 1011.62(1)(k), F.S. Funds for Operation of Schools; Instructions in Exploratory Education
- Rule 6A-6.065, F.A.C. Instructional Components of Vocational Education

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms in Vocational Education Program
- FTE General Instructions 2002-2003

Teacher Certification

- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- 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-1.0502, F.A.C. Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C. Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Alachua County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 67 of this report.

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, 2003

NOTE A - SUMMARY

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

1. Alachua County District School Board

The Alachua County District School Board 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 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.

For the fiscal year ended June 30, 2003, the District operated 62 schools, reported 28,205.80 full-time equivalent (FTE) students, and received approximately \$83 million in State FEFP funding for those FTE. The primary sources of funding for the District are funds from the Florida Education Finance Program, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

Alachua County District School Board
Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES (Continued)
For the Fiscal Year Ended June 30, 2003

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 (full-time equivalent) student. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2002-2003 school year were conducted during and for the following weeks: survey one was performed for July 15-19, 2002; survey two was performed for October 7-11, 2002; survey three was performed for February 3-7, 2003; and survey four was performed for June 16-20, 2003.

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES (Continued)
 For the Fiscal Year Ended June 30, 2003

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) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

7. Statutes and Rules

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

- Chapter 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-3, F.A.C. Transportation
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

Alachua County District School Board
 Florida Education Finance Program (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES (Continued)
 For the Fiscal Year Ended June 30, 2003

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules. The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible ESOL Courses	1
1. J. J. Finley Elementary School	2
2. A. Q. Jones / Exceptional Student Center	NA
3. Sidney Lanier Center	3 through 7
4. Hospital Homebound	8 and 9
5. Littlewood Elementary School	10
6. W. A. Metcalfe Elementary School	11
7. Howard W. Bishop Middle School	12 through 16
8. Westwood Middle School	17 through 19
9. Gainesville High School	20 through 25
10. Santa Fe High School	26 through 30
11. Eastside High School	31 through 36
12. F. W. Buchholz High School	37 through 42
13. Fort Clarke Middle School	43 through 47
14. Kanapaha Middle School	48 through 54
15. Lawton M. Chiles Elementary School	55 and 56
16. William S. Talbot Elementary School	57 through 59
17. Oak View Middle School	60 through 62
18. The Einstein Montessori School, Inc.	63 and 64
19. Expressions Learning Arts Academy	NA
20. The Alachua Learning Center, Inc.	65 and 66
21. Genesis Preparatory School of Gainesville	67
22. North Florida Juvenile Detention Center	68



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT ALACHUA COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2003, that the Alachua County District School Board complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003. These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. As discussed in the representation letter, management is responsible for the District's compliance with those statutes and rules. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the Alachua County District School Board complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of students transported for the fiscal year ended June 30, 2003.

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

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

Respectfully submitted,



William O. Monroe, CPA
February 10, 2004

SCHEDULE A

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2003

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	449	100.00%	32,773	100.00%
Sample ²	136	30.29%	680	2.07%
General Tests				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	161	NA
Detailed Tests				
Sample Students w/ Exceptions	-	-	36	(5.29%)
Nonsample Students w/ Exceptions	-	-	7	NA
Net Audit Adjustments	-	-	(31)	NA

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. The District reported 32,773 students in the following ridership categories: 1,232 in IDEA (K-12), Weighted; 3 in IDEA (K-12), Unweighted; 206 in IDEA (PK), Weighted; 763 in PK Other; 64 in Teenage Parents and Infants; 323 in Hazardous Walking; 29,985 in Two Miles or More; 60 in Center to Center (Exceptional), Weighted; and 132 in Center to Center Exceptional Unweighted. The District also reported operating a total of 449 vehicles (444 buses and 5 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

Overview

The management of the Alachua County District School Board is responsible for determining and reporting the number of students transported in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found in Chapters 1006 and 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-3, Florida Administrative Code. In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. The instances of noncompliance disclosed by our examination procedures, while not of material impact on the District's compliance, are nevertheless worthy of management's attention and action, as recommended on page 63.

**Students
Transported
Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students, checked the mathematical accuracy of the District's reported ridership totals for the fiscal year ended June 30, 2003, and reconciled those totals to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding nos. 1, 2, and 3. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding nos. 4 through 11.

General Tests

1. [Ref. 51] The term lengths were incorrectly reported for the July and June surveys. In July, the District reported the term length as 11 days; however, the District's calendar documented that the term length was actually 7 days. In June, the District reported the term length as 9 days; however, the District's calendar documented the length as 14 days. We made the following audit adjustments:

<u>July 2002 Survey-(7 Days-in-term)</u>	
IDEA (K-12), Unweighted	3
IDEA (K-12), Weighted	209
IDEA (PK), Weighted	37
PK Other	80
Two Miles or More	769

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

July 2002 Survey-(11 Days-in-Term)

IDEA (K-12), Unweighted	(3)	
IDEA (K-12), Weighted	(209)	
IDEA (PK), Weighted	(37)	
PK Other	(80)	
Two Miles or More	(769)	

June 2003 Survey-(9 Days-in-Term)

Hazardous Walking	(4)	
IDEA (K-12), Weighted	(194)	
IDEA (PK), Weighted	(28)	
PK Other	(56)	
Two Miles or More	(815)	

June 2003 Survey-(14 Days-in-Term)

Hazardous Walking	4	
IDEA (K-12), Weighted	194	
IDEA (PK), Weighted	28	
PK Other	56	
Two Miles or More	<u>815</u>	0

2. [Ref. 52/53/54] Our reconciliation of the District’s reported ridership data for the July, October, February, and June surveys to the supporting records disclosed the following exceptions:

- a. Posting errors in the February survey resulted in student ridership being overstated by 192 students: 132 over in Center to Center (Exceptional), Unweighted and 60 over in Center to Center (Exceptional), Weighted. The posting errors were made when the District transferred ridership totals from the bus drivers’ reports to the corresponding summary pages. (Ref. 52)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

- b. Posting errors in the June survey resulted in student ridership being understated by 194 students. The totals page containing the District's final ridership numbers for that survey did not include the counts that were on the last page of the supporting detailed listing. (Ref. 53)
- c. Our reconciliation of the District's reported riderhip totals to the supporting bus drivers' reports for our sample of 136 buses disclosed differences involving the reported ridership for 24 of those buses. Based on the bus drivers' reports, ridership totals were overstated in the July, October, February, and June surveys by 2, 12, 5, and 2 students, respectively, for a total overstatement of 21 students. (Ref. 54)

We made the following audit adjustments:

Ref. 52

February 2003 Survey-(90 Days-in-Term)

Two Miles or More	192	
Center to Center (Exceptional), Weighted	(60)	
Center to Center (Exceptional), Unweighted	(132)	0

Ref. 53

June 2003 Survey-(14 Days-in-Term)

IDEA (K-12), Weighted	62	
IDEA (PK), Weighted	7	
PK Other	9	
Two Miles or More	<u>116</u>	194

Ref. 54

July 2002 Survey-(7 Days-in-Term)

Two Miles or More	(2)	
-------------------	-----	--

October 2002 Survey-(90 Days-in-Term)

IDEA (K-12), Weighted	(2)	
Two Miles or More	(10)	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustment</u>
General Tests (Continued)		
<u>February 2003 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Weighted	0	
IDEA (PK), Weighted	(4)	
PK Other	3	
Two Miles or More	(4)	
 <u>June 2003 Survey-(14 Days-in-Term)</u>		
IDEA (K-12), Weighted	1	
Two Miles or More	(3)	(21)
 3. [Ref. 55] <u>Three students in the July survey and six students in the October survey were reported in the ridership totals for two different buses and three other students in the October survey were reported twice for the same bus. Consequently, these 12 students were duplicated in the District’s reported ridership totals. We made the following audit adjustments:</u>		
 <u>July 2002 Survey-(7 Days-in-Term)</u>		
Two Miles or More	(3)	
 <u>October 2002 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(9)	(12)
 Net Audit Adjustments from General Tests		<u>161</u>

Detailed Tests

4. [Ref. 56] Four Exceptional students (one in the July survey, two in the February survey, and one in the June survey) were reported incorrectly in IDEA (K-12), Weighted. The students’ Individual Educational Plans (IEPs) did not indicate that they met one or more of the five criteria required for classification in a weighted ridership category. (continued next page)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

However, the students did live more than two miles from their assigned schools and were eligible to have been reported in Two Miles or More. We made the following audit adjustments:

<u>July 2002 Survey-(7 Days-in-Term)</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
<u>June 2003 Survey-(14 Days-in-Term)</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	0

5. [Ref. 57] One Exceptional student in the July survey was reported in IDEA, Unweighted; however, the student's Individual Educational Plan (IEP) indicated that the student met one or more of the five criteria specified by the Student Transportation General Instructions for classification in a weighted ridership category. We made the following audit adjustments:

<u>July 2002 Survey-(7 Days-in-Term)</u>		
IDEA (K-12), Unweighted	(1)	
IDEA (K-12), Weighted	1	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

6. [Ref. 58] Twelve students (six in the October survey, four in the February survey, and two in the June survey) were reported incorrectly in Two Miles or More. The students lived less than two miles from their assigned schools and were not eligible to be reported for FEFP transportation funding. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(6)	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(4)	
<u>June 2003 Survey-(14 Days-in-Term)</u>		
Two Miles or More	(2)	(12)

7. [Ref. 59] Ten students were incorrectly reported in PK Other in the October survey. The students were enrolled in kindergarten programs, not pre-kindergarten programs. We noted that six of the students lived more than two miles from their assigned schools; thus, these six students were eligible to be reported in Two Miles or More. The remaining four students should not have been reported with the survey's results. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
PK Other	(10)	
Two Miles or More	6	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

8. [Ref. 60] Twelve students, who lived less than two miles from school, were incorrectly reported in Hazardous Walking (four in October and eight in February). Two of the students did not have to cross a designated hazardous zone and the remaining ten (seven of whom were not nonsampled students) were in grade levels above the 6th grade or were in the 6th grade as part of a Junior-Senior High School. Consequently, none of the students was eligible to be reported in Hazardous Walking. We made the following audit adjustments:

<u>October 2002 Survey-(90 Days-in-Term)</u>		
Hazardous Walking	(4)	
<u>February 2003 Survey-(90 Days-in-Term)</u>		
Hazardous Walking	(8)	(12)

9. [Ref. 61] Two students (one in the February survey and one in the June survey) were reported incorrectly in Two Miles or More. The students were not enrolled in school during the survey concerned and should not have been reported with that survey's results. We made the following audit adjustments:

<u>February 2003 Survey-(90 Days-in-Term)</u>		
Two Miles or More	(1)	
<u>June 2003 Survey-(14 Days-in-Term)</u>		
Two Miles or More	(1)	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2003

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

10. [Ref. 62] One student was reported incorrectly in PK Other in the June survey. The student was enrolled in a summer reading program, not a District-operated pre-kindergarten program. We made the following audit adjustments:

<u>June 2003 Survey-(14 Days-in-Term)</u>		
PK Other	(1)	(1)

11. [Ref. 63] One student in the June survey was reported incorrectly in IDEA (PK), Weighted. The student was not an Exceptional student and was enrolled in a Headstart program for which the District was a Headstart Grantee. Consequently, the student should have been reported in the PK Other ridership category. We made the following audit adjustments:

<u>June 2003 Survey-(14 Days-in-Term)</u>		
IDEA (PK), Weighted	(1)	
PK Other	1	0

Net Audit Adjustments from Detailed Tests (31)

SCHEDULE C

Alachua County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2003

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of students reported in each ridership category are in agreement with the bus drivers' reports; (2) term lengths are verified and correctly reported for all students; (3) students are only reported once pursuant to the *Student Transportation General Instructions*; (4) walking hazards are appropriately documented and only those students who meet the criteria for Hazardous Walking are reported in that category; (5) Exceptional students are reported based on their eligibility for weighted or unweighted IDEA categories as documented on their *Individual Educational Plans* (IEPs); and (6) the distance from a student's home address to school is verified prior to those students being reported in Two Miles or More.

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

Regulatory Citations

- Section 1006.21, F.S.Duties of District School Superintendent and District School Board regarding Transportation
- Section 1006.23, F.S.Hazardous Walking Conditions
- Section 1011.68, F.S.Funds for Student Transportation
- Rule 6A-3.001(3), F.A.C.Basic Principles for Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Alachua County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2003

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 67 of this report.

The accompanying notes are an integral part of this schedule.

Alachua County District School Board
 Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY

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

1. Student Eligibility

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

2. Transportation in Alachua County District School Board

For the fiscal year ended June 30, 2003, the District received approximately \$6.6 million in State FEFP transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2002	51	1,098
October 2002	166	15,313
February 2003	167	15,265
June 2003	<u>65</u>	<u>1,097</u>
Total	<u>449</u>	<u>32,773</u>

3. Statutes and Rules

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

- Chapter 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

Alachua County District School Board
Florida Education Finance Program (FEFP)
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2003

NOTE A - SUMMARY (Continued)

- Chapter 1006, F.S.Support for Learning
- Chapter 1010, F.S.Financial Matters
- Chapter 1011, F.S.Planning and Budgeting
- Chapter 6A-1, F.A.C.Finance and Administration
- Chapter 6A-3, F.A.C.Transportation

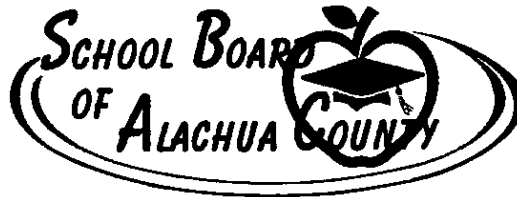
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing of the transportation data reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

MANAGEMENT'S RESPONSE

BOARD MEMBERS

Jeannine M. Cawthon
 Virginia S. Childs
 F. Wesley Eubank
 Barbara J. Sharpe
 Tina Turner Pinkoson



620 E. University Avenue
 Gainesville, Florida 32601
 www.sbac.edu
 (352) 955-7300
 Fax (352) 955-6700
 Suncom 625-7300
 Suncom Fax 625-6700

SUPERINTENDENT OF SCHOOLS

Mary L. Chambers, Ed.D.

Success . . . one student at a time.

February 26, 2004

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

RE: 2002-2003 Audit of Student FTE and Student Transportation

Dear Mr. Monroe:

The School Board of Alachua County submits this letter in response to the draft copy of the Audit Report pertaining to the 2002-2003 school year. The district agrees with the general findings of the audit and includes comments of district considerations for improving future audits. No additional supporting documentation is being submitted.

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

Attendance Findings:

No. 8101 Sidney Lanier Center (0081)
 No. 902901 Northeast Regional Detention Center (9029)

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

Exceptional Student Education Findings:

No. 3101 J.J. Finley Elementary (0031)
 No. 8103 Sidney Lanier Center (0081)
 No. 8104 Sidney Lanier Center (0081)
 No. 8105 Sidney Lanier Center (0081)
 No. 8107 Sidney Lanier Center (0081)
 No. 8201 Hospital/Homebound (0082)
 No. 8202 Hospital/Homebound (0082)
 No. 9101 Littlewood Elementary (0091)
 No. 10101 Metcalfe Elementary (0101)
 No. 12102 Howard Bishop Middle (0121)
 No. 12104 Howard Bishop Middle (0121)
 No. 12105 Howard Bishop Middle (0121)
 No. 14101 Westwood Middle (0141)
 No. 15103 Gainesville High (0151)
 No. 15104 Gainesville High (0151)
 No. 15105 Gainesville High (0151)

No. 27101	Santa Fe High (0271)
No. 27102	Santa Fe High (0271)
No. 27103	Santa Fe High (0271)
No. 42103	Eastside High (0421)
No. 42104	Eastside High (0421)
No. 42105	Eastside High (0421)
No. 43102	Buchholz High (0431)
No. 43103	Buchholz High (0431)
No. 48102	Ft. Clarke Middle (0481)
No. 50202	Kanapaha Middle (0502)
No. 50203	Kanapaha Middle (0502)
No. 50204	Kanapaha Middle (0502)
No. 50205	Kanapaha Middle (0502)
No. 50206	Kanapaha Middle (0502)
No. 51001	Chiles Elementary (0510)
No. 56101	Talbot Elementary (0561)
No. 56102	Talbot Elementary (0561)
No. 59101	Oak View Middle (0591)
No. 59102	Oak View Middle (0591)
No. 59103	Oak View Middle (0591)
No. 95501	Einstein Montessori (0955)

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

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

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

ESOL Findings:

No. 199	District Level
No. 12101	Howard Bishop Middle (0121)
No. 15101	Gainesville High (0151)
No. 42101	Eastside High (0421)
No. 43101	Buchholz High (0431)
No. 48101	Ft. Clarke Middle (0481)
No. 50201	Kanapaha Middle (0502)

The Schools and District ESOL personnel will continue to work in determining the eligibility of ESOL students. Training sessions by District ESOL personnel will be scheduled, as necessary, to emphasize the importance of LEP plans, procedures and documentation requirements. Internal audits of ESOL students by district staff will also be scheduled to determine missing documentation before each FTE reporting cycle and to check the eligibility of students participating in the ESOL program beyond the initial three

year eligibility period. At the time the Student Course records are loaded, Information Resources will initialize appropriate LEP funded courses to an FEFP of 130. School Data Base Managers will receive continuous feedback on LEP students during the survey. Again at the end of the survey and before the transmission to the DOE has occurred, special reports will identify courses inappropriately coded as an LEP course. All participants will continue to work on the prevention of claiming former ESOL students no longer eligible for funding.

Miscellaneous Findings:

No. 8102 Sidney Lanier Center (0081)
 No. 15102 Gainesville High (0151)
 No. 27104 Santa Fe High (0271)
 No. 42102 Eastside High (0421)
 No. 43104 Buchholz High (0431)

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

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

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

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

Teacher Certification:

No. 12171
 No. 14171
 No. 14173
 No. 15171
 No. 15172
 No. 27171
 No. 27172
 No. 42171
 No. 43171
 No. 43172
 No. 43173
 No. 48171
 No. 48172
 No. 48173
 No. 48174
 No. 48175
 No. 48176
 No. 48177
 No. 50271

- No. 50272
- No. 51071
- No. 56171
- No. 95571
- No. 95771
- No. 95772
- No. 95773
- No. 95871

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

Bus Transportation:

- No. 51 General Tests
- No. 52
- No. 53
- No. 54
- No. 55
- No. 56
- No. 57
- No. 58
- No. 59
- No. 60
- No. 61
- No. 62
- No. 63

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

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

Respectfully submitted,



Mary L. Chambers, Ed.D.
Superintendent of Schools