REPORT NO. 2009-148
MARCH 2009

# COLLIER COUNTY DISTRICT SCHOOL BOARD

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

Student Transportation

For the Fiscal Year Ended

June 30, 2008

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

## BOARD MEMBERS AND SUPERINTENDENT

Collier County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

| | District No. |
|---|---|
| *Patricia Carroll (Vice-Chair from 11-20-07)* | *1* |
| *Kathleen Curatolo* | *2* |
| *Steven J. Donovan (Chair to 11-19-07)* | *3* |
| *Linda Abbott (Vice-Chair to 11-19-07, Chair from 11-20-07)* | *4* |
| *Richard Calabrese* | *5* |

*Dr. Dennis L. Thompson, Superintendent*

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

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

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

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

## LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2008

**IEP** – Individual Educational Plan

**EP** – Educational Plan

**ESE** – Exceptional Student Education

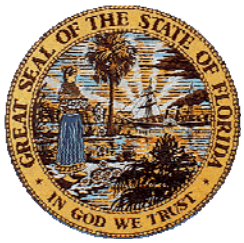
**LEP** – Limited English Proficient

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

**PK** – Prekindergarten

**OJT** – On-the-Job Training

**IDEA** – Individuals with Disabilities Education Act



DAVID W. MARTIN, CPA
AUDITOR GENERAL

# AUDITOR GENERAL
## STATE OF FLORIDA

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111 West Madison Street
Tallahassee, Florida 32399-1450

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

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

We have examined management's assertion, included in its representation letter dated August 1, 2008, that the Collier County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

**Compliance**

Our examination procedures disclosed the following instances of material noncompliance: one hundred and twelve of the 1,013 students in our ESOL sample and 19 of the 28 students in our sample for Career Education 9-12 (OJT) had exceptions involving premature assessments (ESOL) or records that were not properly and accurately prepared

or were missing and could not be located (ESOL and OJT). (See SCHEDULE D, ESOL-finding Nos. 1, 3, 4, 5, 6, 8, 9, 10, 11, 13, 15, 16, 18, 19, 20, 21, 23, 24, and 28; and OJT-finding No. 22.)

In our opinion, except for the material noncompliance mentioned above involving students in ESOL and Career Education 9-12 (OJT), the Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008.

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

**Internal Control Over Compliance**

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to ESOL-assessments, and the preparation and maintenance of supporting documentation for students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[1], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
February 2, 2009

## SCHEDULE A

Collier 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, 2008

| Description[1] | Number of Schools | % of Pop. | Number of Students (w/Exceptions) | % of Pop. (Sample) | Number of Unweighted FTE[2] | % of Pop. (Sample) |
|---|---|---|---|---|---|---|
| 1. Basic | | | | | | |
| Population[3] | 60 | 100.00% | 11,870 | 100.00% | 28,109.0900 | 100.00% |
| Sample Size[4] | 18 | 30.00% | 201 | 1.69% | 170.1114 | 0.61% |
| Students w/Exceptions | - | - | (0) | (0.00%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | 98.0075 | - |
| 2. Basic with ESE Services | | | | | | |
| Population[3] | 59 | 100.00% | 3,066 | 100.00% | 7,841.6700 | 100.00% |
| Sample Size[4] | 18 | 30.51% | 153 | 4.99% | 130.0152 | 1.66% |
| Students w/Exceptions | - | - | (6) | (3.92%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (.5000) | - |
| 3. ESOL | | | | | | |
| Population[3] | 56 | 100.00% | 2,640 | 100.00% | 4,870.2000 | 100.00% |
| Sample Size[4] | 18 | 32.14% | 1,013 | 38.37% | 879.2978 | 18.05% |
| Students w/Exceptions | - | - | (112) | (11.06%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (92.5075) | - |
| 4. ESE Support Levels 4 and 5 | | | | | | |
| Population[3] | 38 | 100.00% | 286 | 100.00% | 381.4000 | 100.00% |
| Sample Size[4] | 17 | 44.74% | 231 | 80.77% | 178.5400 | 46.81% |
| Students w/Exceptions | - | - | (8) | (3.46%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (5.0000) | - |
| 5. Career Education 9-12 | | | | | | |
| Population[3] | 15 | 100.00% | 43 | 100.00% | 878.9800 | 100.00% |
| Sample Size[4] | 2 | 13.33% | 28 | 65.12% | 5.0154 | 0.57% |
| Students w/Exceptions | - | - | (19) | (67.86%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (2.8680) | - |
| --- | | | | | | |
| All Programs | | | | | | |
| Population[3] | 62 | 100.00% | 17,905 | 100.00% | 42,081.3400 | 100.00% |
| Sample Size[4] | 20 | 32.26% | 1,626 | 9.08% | 1,362.9798 | 3.24% |
| Students w/Exceptions | - | - | (145) | (8.92%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (2.8680) | - |

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

**SCHEDULE A (Continued)**

Collier 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, 2008

| Description[1] | Number of Schools | % of Pop. | Number of Teachers (w/Exceptions) | % of Pop. (Sample) |
|---|---|---|---|---|
| Teachers | | | | |
| Population[3] | 62 | 100.00% | 806 | 100.00% |
| Sample Size[4] | 20 | 32.26% | 233 | 28.91% |
| Teachers w/Exceptions | - | - | (3) | (1.29%) |

[1] *See NOTE A6.*

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

[3] *The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)*

[4] *See NOTE B.*

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

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

## SCHEDULE B

Collier 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, 2008

| No. | Program[1] | Net Audit Adjustment[2] | Cost Factor | Weighted FTE[3] |
|---|---|---|---|---|
| 101 | Basic K-3 | 43.1000 | 1.048 | 45.1688 |
| 102 | Basic 4-8 | 36.6674 | 1.000 | 36.6674 |
| 103 | Basic 9-12 | 18.2401 | 1.066 | 19.4439 |
| 111 | Grades K-3 with ESE Services | (.5000) | 1.048 | (.5240) |
| 112 | Grades 4-8 with ESE Services | 3.0000 | 1.000 | 3.0000 |
| 113 | Grades 9-12 with ESE Services | (3.0000) | 1.066 | (3.1980) |
| 130 | ESOL | (92.5075) | 1.200 | (111.0090) |
| 254 | ESE Support Level 4 | (.5000) | 3.625 | (1.8125) |
| 255 | ESE Support Level 5 | (4.5000) | 5.062 | (22.7790) |
| 300 | Career Education 9-12 | (2.8680) | 1.119 | (3.2093) |
| Total | | (2.8680) | | (38.2517) |

[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

Collier 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, 2008

| | | Audit Adjustments[1] | | |
|---|---|---|---|---|
| **No. Program** | **#0121** | **#0161** | **#0191** | **Balance Forward** |
| 101 Basic K-3 | .5000 | 3.0000 | 8.0000 | 11.5000 |
| 102 Basic 4-8 | ..... | 6.0000 | 6.0000 | 12.0000 |
| 103 Basic 9-12 | ..... | ..... | ..... | .0000 |
| 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 | (.5000) | (9.0000) | (14.0000) | (23.5000) |
| 254 ESE Support Level 4 | (.5000) | ..... | ..... | (.5000) |
| 255 ESE Support Level 5 | ..... | ..... | ..... | .0000 |
| 300 Career Education 9-12 | ..... | ..... | ..... | .0000 |
| Total | .0000 | .0000 | .0000 | .0000 |

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

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

**SCHEDULE C (Continued)**

Collier 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, 2008

| Program No. | Brought Forward | Audit Adjustments[1] #0201 | #0221 | #0231 | #0321 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 11.5000 | 2.0000 | 8.0000 | 5.0000 | ..... | 26.5000 |
| 102 | 12.0000 | 1.0000 | 3.5000 | 4.0000 | 5.6674 | 26.1674 |
| 103 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 111 | .5000 | ..... | ..... | ..... | ..... | .5000 |
| 112 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 113 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 130 | (23.5000) | (3.0000) | (11.5000) | (9.0000) | (5.6674) | (52.6674) |
| 254 | (.5000) | ..... | ..... | ..... | ..... | (.5000) |
| 255 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 300 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| Total | .0000 | .0000 | .0000 | .0000 | .0000 | .0000 |

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

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

**SCHEDULE C (Continued)**

Collier 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, 2008

| Program No. | Brought Forward | Audit Adjustments[1] #0371 | #0392 | #0421 | #0441 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 26.5000 | 2.0000 | ..... | 11.0000 | .1000 | 39.6000 |
| 102 | 26.1674 | 3.0000 | ..... | 4.0000 | ..... | 33.1674 |
| 103 | .0000 | ..... | 6.5076 | ..... | ..... | 6.5076 |
| 111 | .5000 | (1.0000) | ..... | ..... | ..... | (.5000) |
| 112 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 113 | .0000 | ..... | (3.5000) | ..... | ..... | (3.5000) |
| 130 | (52.6674) | (4.0000) | (3.0076) | (15.0000) | (.1000) | (74.7750) |
| 254 | (.5000) | ..... | ..... | ..... | ..... | (.5000) |
| 255 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 300 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| Total | .0000 | .0000 | .0000 | .0000 | .0000 | .0000 |

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

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

**SCHEDULE C (Continued)**

Collier 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, 2008

| Program No. | Brought Forward | Audit Adjustments[1] #0451 | #0461 | #0471 | #0493 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 39.6000 | 2.0000 | .5000 | 1.0000 | ..... | 43.1000 |
| 102 | 33.1674 | 2.0000 | ..... | 1.5000 | ..... | 36.6674 |
| 103 | 6.5076 | ..... | ..... | ..... | 4.3615 | 10.8691 |
| 111 | (.5000) | ..... | ..... | ..... | ..... | (.5000) |
| 112 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 113 | (3.5000) | ..... | ..... | ..... | ..... | (3.5000) |
| 130 | (74.7750) | (4.0000) | (.5000) | (2.5000) | (4.3615) | (86.1365) |
| 254 | (.5000) | ..... | ..... | ..... | ..... | (.5000) |
| 255 | .0000 | ..... | ..... | ..... | ..... | .0000 |
| 300 | .0000 | ..... | ..... | ..... | (2.8680) | (2.8680) |
| Total | .0000 | .0000 | .0000 | .0000 | (2.8680) | (2.8680) |

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

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

**SCHEDULE C (Continued)**

Collier 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, 2008

| Program No. | Brought Forward | Audit Adjustments[1] #0501 | #9009 | #9013 | Total |
|---|---|---|---|---|---|
| 101 Basic K-3 | 43.1000 | ..... | ..... | ..... | 43.1000 |
| 102 Basic 4-8 | 36.6674 | ..... | ..... | ..... | 36.6674 |
| 103 Basic 9-12 | 10.8691 | 6.5793 | ..... | .7917 | 18.2401 |
| 111 Grades K-3 w/ESE Services | (.5000) | ..... | ..... | ..... | (.5000) |
| 112 Grades 4-8 w/ESE Services | .0000 | ..... | 3.0000 | ..... | 3.0000 |
| 113 Grades 9-12 w/ESE Services | (3.5000) | (1.0000) | 1.5000 | ..... | (3.0000) |
| 130 ESOL | (86.1365) | (5.5793) | ..... | (.7917) | (92.5075) |
| 254 ESE Support Level 4 | (.5000) | ..... | ..... | ..... | (.5000) |
| 255 ESE Support Level 5 | .0000 | ..... | (4.5000) | ..... | (4.5000) |
| 300 Career Education 9-12 | (2.8680) | ..... | ..... | ..... | (2.8680) |
| Total | (2.8680) | .0000 | .0000 | .0000 | (2.8680) |

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

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

## SCHEDULE D

Collier 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, 2008

### Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving students in ESOL and Career Education 9-12 (OJT), the Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 24.

| Findings | Net Audit Adjustments (Unweighted FTE) |
|---|---|
| *Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.* | |
| **Premature Assessments for Continued ESOL-Placements** | |
| 1. The English language proficiency of LEP students due to begin a fourth, fifth, or sixth year of ESOL-placement during the 2007-08 school year was prematurely assessed by the District in March of the 2006-07 school year. These assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement as determined by the students' ESOL-anniversary dates. (See finding Nos. 4, 5, 8, 9, 10, 11, 13, 15, 16, 18, 19, 21, 23, 24, and 28.) | .0000 |
| Management's Response – Management contends that: (a) the District assessed its LEP students for continued ESOL-placement appropriately and (b) there is no definitive or authoritative "timeliness" requirement for such assessments. | |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Premature Assessments for Continued ESOL-Placements** (Continued) | | |
| Auditor's Resolution - DOE advised us that assessments for the LEP students in question should have been conducted just prior to the start of the students' fourth, fifth, or sixth years of ESOL-placement, as determined by the students' ESOL-anniversary dates. Accordingly, our finding Nos. 4, 5, 8, 9, 10, 11, 13, 15, 16, 18, 19, 21, 23, 24, and 28 stand as presented herein. | | |
| | | .0000 |
| **Lake Park Elementary School (#0121)** | | |
| 2. [Ref. 12101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment: | | |
| 111 Grades K-3 with ESE Services | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |
| 3. [Ref. 12102] The *LEP Student Plan* for one student in ESOL was missing and could not be located; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment: | | |
| 101 Basic K-3 | .5000 | |
| 130 ESOL | (.5000) | .0000 |
| | | .0000 |
| **Pinecrest Elementary School (#0161)** | | |
| 4. [Ref. 16101] The English language proficiency of 11 LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 3.0000 | |
| 102 Basic 4-8 | 6.0000 | |
| 130 ESOL | (9.0000) | .0000 |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Pinecrest Elementary School (#0161)** (Continued) | | |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Lake Trafford Elementary School (#0191)** | | |
| 5. [Ref. 19101] The English language proficiency of 15 LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 6.0000 | |
| 102 Basic 4-8 | 6.0000 | |
| 130 ESOL | (12.0000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| 6. [Ref. 19102] The file for one LEP student did not contain an *LEP Student Plan*; consequently, the student's ESOL-reporting was not adequately supported. We made the following audit adjustment: | | |
| 101 Basic K-3 | 1.0000 | |
| 130 ESOL | (1.0000) | .0000 |
| 7. [Ref. 19170] One teacher was appropriately approved by the School Board to teach Primary Language Arts to LEP students out-of-field; however, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment: | | |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Lake Trafford Elementary School (#0191)** (Continued) | | |
| 101 Basic K-3 | 1.0000 | |
| 130 ESOL | (1.0000) | .0000 |
| | | .0000 |
| **Avalon Elementary School (#0201)** | | |
| 8. [Ref. 20101] The English language proficiency of three LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 2.0000 | |
| 102 Basic 4-8 | 1.0000 | |
| 130 ESOL | (3.0000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Poinciana Elementary School (#0221)** | | |
| 9. [Ref. 22101] The English language proficiency of 13 LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 8.0000 | |
| 102 Basic 4-8 | 3.5000 | |
| 130 ESOL | (11.5000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Golden Gate Elementary School (#0231)** | | |
| 10. [Ref. 23101] The English language proficiency of nine LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 5.0000 | |
| 102 Basic 4-8 | 4.0000 | |
| 130 ESOL | (9.0000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Golden Gate Middle School (#0321)** | | |
| 11. [Ref. 32101] The English language proficiency of nine LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 102 Basic 4-8 | 5.6674 | |
| 130 ESOL | (5.6674) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Vineyards Elementary School (#0371)** | | |
| 12. [Ref. 37101] The file for one ESE student did not contain evidence that the student's General Education teacher had participated in the development of the student's IEP. We made the following audit adjustment: | | |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Vineyards Elementary School (#0371)** (Continued) | | |
| 101 Basic K-3 | 1.0000 | |
| 111 Grades K-3 with ESE Services | (1.0000) | .0000 |
| 13. [Ref. 37103] The English language proficiency of four LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 1.0000 | |
| 102 Basic 4-8 | 3.0000 | |
| 130 ESOL | (4.0000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Gulf Coast High School (#0392)** | | |
| 14. [Ref. 39201] The files for four ESE students did not contain evidence that the students' ESE teacher or General Education teacher had participated in the development of the students' EPs or IEPs. We made the following audit adjustment: | | |
| 103 Basic 9-12 | 3.5000 | |
| 113 Grades 9-12 with ESE Services | (3.5000) | .0000 |
| 15. [Ref. 39202] The English language proficiency of four LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 103 Basic 9-12 | 3.0076 | |
| 130 ESOL | (3.0076) | .0000 |
| Management's Response – See finding No. 1. | | |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Gulf Coast High School (#0392)** (Continued) | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Manatee Elementary School (#0421)** | | |
| 16. [Ref. 42101] The English language proficiency of 16 LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 11.0000 | |
| 102 Basic 4-8 | 4.0000 | |
| 130 ESOL | (15.0000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Corkscrew Elementary School (#0441)** | | |
| 17. [Ref. 44170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in ESE, but taught courses which required certification in Elementary Education and ESOL. We also noted that the parents of the Basic students and one LEP student taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment: | | |
| 101 Basic K-3 | .1000 | |
| 130 ESOL | (.1000) | .0000 |
| | | .0000 |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Osceola Elementary School (#0451)** | | |
| 18. [Ref. 45101] The English language proficiency of four LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | 2.0000 | |
| 102 Basic 4-8 | 2.0000 | |
| 130 ESOL | (4.0000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Calusa Park Elementary School (#0461)** | | |
| 19. [Ref. 46101] The English language proficiency of one LEP student was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 101 Basic K-3 | .5000 | |
| 130 ESOL | (.5000) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| | | .0000 |
| **Sabal Palm Elementary School (#0471)** | | |
| 20. [Ref. 47101/02] *The LEP Student Plans* for two students were dated after the end of the reporting survey; consequently, the student's ESOL-reporting was not adequately supported. We also noted that the parental notification letter for one of these students (Ref. 47102) was dated after the reporting survey had ended; therefore, the notification was not timely and was not valid for that survey. We made the following audit adjustment: | | |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Sabal Palm Elementary School (#0471)** (Continued) | | |
| Ref. 47101 | | |
| 101 Basic K-3 | .5000 | |
| 130 ESOL | (.5000) | .0000 |
| Ref. 47102 | | |
| 101 Basic K-3 | .5000 | |
| 130 ESOL | (.5000) | .0000 |

21. [Ref. 47103] The English language proficiency of two LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | 1.5000 | |
| 130 ESOL | (1.5000) | .0000 |

Management's Response – See finding No. 1.

Auditor's Resolution – See finding No. 1. Our finding stands as presented.

| | |
|---|---|
| | .0000 |
| | .0000 |

**Palmetto Ridge High School (#0493)**

22. [Ref. 49301] The timecards for 19 Career Education students in OJT were missing and could not be located. We made the following audit adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (2.8680) | (2.8680) |

Management's Response – Management requests that we revise our audit adjustment to reflect a reporting priority exception that was present in the students' schedules: the students' off-site OJT courses were incorrectly funded prior to the students' on-site courses, contrary to the *FTE General Instructions*. (The effect of making this revision would be to lower the OJT FTE that was taken to zero in the above adjustment.)

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Palmetto Ridge High School (#0493)** (Continued) | | |
| Auditor's Resolution – Management is correct that a reporting priority exception was present in the reported course schedules of the cited students. However, our standard examination practice is to test first for student enrollment and attendance compliance (since that is the primary requirement to receive FEFP-funding) and to make audit adjustments to zero FTE for any enrollment and attendance exceptions that we find (regardless of any other exceptions that might be present). Generally, we consider priority exceptions to be a lesser noncompliance issue. Our audit adjustment stands as presented. | | .0000 |
| 23. [Ref. 49302] The English language proficiency of seven LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 103 Basic 9-12 | 4.3615 | |
| 130 ESOL | (4.3615) | .0000 |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | .0000 |
| | | (2.8680) |
| **Golden Gate High School (#0501)** | | |
| 24. [Ref. 50102] The English language proficiency of eight LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment: | | |
| 103 Basic 9-12 | 4.7906 | |
| 130 ESOL | (4.7906) | .0000 |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Golden Gate High School (#0501)** (Continued) | | |
| Management's Response – See finding No. 1. | | |
| Auditor's Resolution – See finding No. 1. Our finding stands as presented. | | |
| | | .0000 |
| 25. [Ref. 50103] The file for one ESE student was missing and could not be located. We made the following audit adjustment: | | |
| 103 Basic 9-12 | 1.0000 | |
| 113 Grades 9-12 with ESE Services | (1.0000) | .0000 |
| 26. [Ref. 50170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology, but taught courses which required certification in Social Science. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment: | | |
| 103 Basic 9-12 | .7887 | |
| 130 ESOL | (.7887) | .0000 |
| | | .0000 |
| **Sunshine School (#9009)** | | |
| 27. [Ref. 900901] The reporting of nine students in program No. 255 (ESE Support Level 5) for Hospital and Homebound services (seven of whom were in our sample) was not adequately supported. The supporting documentation did not indicate that the students were provided one-on-one, individualized instruction. We noted that the students were reported for a full-time schedule (i.e., 1,500 instructional minutes or .5000 FTE) although Hospital and Homebound is a part-time program. We made the following audit adjustment: | | |

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

**SCHEDULE D (Continued)**

Collier 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, 2008

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Sunshine School (#9009)** (Continued) | | |
| 112 Grades 4-8 with ESE Services | 3.0000 | |
| 113 Grades 9-12 with ESE Services | 1.5000 | |
| 255 ESE Support Level 5 | (4.5000) | .0000 |

Management's Response – Management contends the students were appropriately classified and served in the Hospital and Homebound program.

Auditor's Resolution – Hospital and Homebound is a specialized, part-time program that requires instruction to be provided on a one-on-one, individualized basis. As mentioned in our finding, the supporting documentation for the cited students did not indicate that the students were provided one-on-one, individualized instruction, and those students were reported for a full-time schedule (i.e., 1,500 instructional minutes or .5000 FTE) although Hospital and Homebound is a part-time program. Our finding stands as presented.

| | |
|---|---|
| | .0000 |
| | .0000 |

**Collier Juvenile Detention Center (#9013)**

28. [Ref. 901301] The English language proficiency of two LEP students was not assessed on a timely basis. (See finding No. 1.) We made the following audit adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .7917 | |
| 130 ESOL | (.7917) | .0000 |

Management's Response – See finding No. 1.

Auditor's Resolution – See finding No. 1. Our finding stands as presented.

| | |
|---|---|
| | .0000 |
| | .0000 |
| | (2.8680) |

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

## SCHEDULE E

Collier 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, 2008

### Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding category and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE; (2) timecards for students in OJT are maintained in readily accessible files; (3) English language assessments for continued ESOL-placements beyond the initial three-year base period are conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement as determined by the students' ESOL-anniversary dates; (4) teachers are properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; and (5) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey in question.

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

### Regulatory Citations

Reporting

Section 1011.60, F.S. .....Minimum Requirements of the Florida Education Finance Program
Section 1011.61, F.S. .....Definitions
Section 1011.62, F.S. .....Funds for Operation of Schools
Rule 6A-1.0451, F.A.C. .....FEFP Student Membership Surveys
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-2008

Attendance

Section 1003.23, F.S. .....Attendance Records and Reports
Rules 6A-1.044(3)&(6)(c), F.A.C. .Pupil Attendance Records
Rule 6A-1.04513, F.A.C. .....Maintaining Auditable FTE Records
FTE General Instructions 2007-2008
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

Collier 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, 2008

**Regulatory Citations** (Continued)

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. ..... Education for Speakers of Other Languages

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

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

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

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, F.S. ..... Exceptional Students Instruction

Section 1011.62, F.S. ..... Funds for Operation of Schools

Section 1011.62(1)(e), F.S. ..... Funding Model for Exceptional Student Education Programs

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

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

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

Rule 6A-6.0331, F.A.C. ..... Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction

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

Rule 6A-6.03411, F.A.C. ..... Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2007-2008

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

**SCHEDULE E (Continued)**

Collier 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, 2008

**Regulatory Citations** (Continued)

Teacher Certification

Section 1003.56, F.S. ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. ..... Education for Speakers of Other Languages

Section 1012.42(2), F.S. ..... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. ..... Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. ..... Non-certificated Instructional Personnel

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

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

Rule 6A-6.0907, F.A.C. ..... Inservice Requirements for Personnel of Limited English Proficient Students

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

Collier County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
**NOTES TO SCHEDULES**
For the Fiscal Year Ended June 30, 2008

## NOTE A - SUMMARY

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

### 1. School District of Collier County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Collier County. For the fiscal year ended June 30, 2008, the District operated 62 schools, reported 42,081.34 unweighted FTE, and received approximately $13.8 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

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

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

Collier County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
**NOTES TO SCHEDULES**
For the Fiscal Year Ended June 30, 2008

**NOTE A - SUMMARY** (Continued)

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

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

**4. Calculation of FEFP Funds**

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

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Collier County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
**NOTES TO SCHEDULES**
For the Fiscal Year Ended June 30, 2008

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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

**7. Statutes and Rules**

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

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

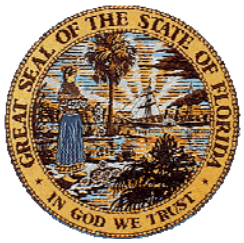
**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Collier County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
**NOTES TO SCHEDULES**
For the Fiscal Year Ended June 30, 2008

**NOTE B - SAMPLING** (Continued)

| | School Name/Description | Finding Number(s) |
|---|---|---|
| -- | Premature Assessments for Continued ESOL-Placements | 1 |
| 1. | Lake Park Elementary School | 2 and 3 |
| 2. | Pinecrest Elementary School | 4 |
| 3. | Lake Trafford Elementary School | 5 through 7 |
| 4. | Avalon Elementary School | 8 |
| 5. | Poinciana Elementary School | 9 |
| 6. | Golden Gate Elementary School | 10 |
| 7. | Golden Gate Middle School | 11 |
| 8. | Vineyards Elementary School | 12 and 13 |
| 9. | Gulf Coast High School | 14 and 15 |
| 10. | Manatee Elementary School | 16 |
| 11. | Corkscrew Elementary School | 17 |
| 12. | Osceola Elementary School | 18 |
| 13. | Calusa Park Elementary School | 19 |
| 14. | Sabal Palm Elementary School | 20 and 21 |
| 15. | Palmetto Ridge High School | 22 and 23 |
| 16. | Golden Gate High School | 24 through 26 |
| 17. | Sunshine School | 27 |
| 18. | Collier Juvenile Detention Center | 28 |
| 19. | The Phoenix Program | NA |
| 20. | Hospital and Homebound | NA |




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

**INDEPENDENT AUDITOR'S REPORT**
**COLLIER COUNTY DISTRICT SCHOOL BOARD**
**STUDENT TRANSPORTATION**

We have examined management's assertion, included in its representation letter dated August 1, 2008, that the Collier County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

**Compliance**

In our opinion, the Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2008.

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

**Internal Control Over Compliance**

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

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

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

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

David W. Martin, CPA
February 2, 2009

## SCHEDULE F

Collier County District School Board
Student Transportation
**POPULATIONS, SAMPLES, AND TEST RESULTS**
For the Fiscal Year Ended June 30, 2008

| Description | Number of Vehicles | % of Pop. | No. of Students Transp. | % of Pop. (Sample) |
|---|---|---|---|---|
| Population[1] | 665 | 100.00% | 35,022 | 100.00% |
| Sample[2] | - | - | 502 | 1.43% |
| Sample Students | | | | |
| With Exceptions | - | - | 34 | (6.77%) |
| Net Audit Adjustments | - | - | (20) | (3.98%) |
| Non-Sample Students | | | | |
| With Exceptions | - | - | 31 | 0.09% |
| Net Audit Adjustments | - | - | (31) | 0.09% |
| Sample and Non-Sample Students | | | | |
| Net Audit Adjustments | - | - | (51) | 0.15% |

[1] *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 35,022 students in the following ridership categories: 519 in IDEA (K-12), Weighted; 158 in IDEA (K-12), Unweighted; 213 in IDEA (PK), Weighted; 225 in IDEA (PK), Unweighted; 194 in Teenage Parents and Infants; 1,899 in Hazardous Walking; 31,773 in Two Miles or More; 3 in Center to Center (IDEA), Unweighted; and 38 in Center to Center (Vocational). The District also reported operating a total of 665 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

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

## SCHEDULE G

Collier County District School Board
Student Transportation
**FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2008

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. The Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 40.

| **Findings** | | **Students Transported Net Audit Adjustments** |
|---|---|---|
| *Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.* | | |
| 1. [Ref. 51] The bus drivers' reports for two buses in the February survey were missing and could not be located; consequently, the reported ridership counts for those buses were not adequately supported. We made the following audit adjustment: | | |
| **February 2008 Survey** | | |
| 36 Days-in-Term | | |
| IDEA (PK), Unweighted | (1) | |
| IDEA (PK), Unweighted *(Non-Sample Student)* | (1) | |
| 90 Days-in-Term | | |
| IDEA (K-12), Weighted *(Non-Sample Student)* | (1) | |
| IDEA (K-12), Unweighted | (2) | |
| IDEA (K-12), Unweighted *(Non-Sample Student)* | (1) | |
| IDEA (PK), Unweighted *(Non-Sample Students)* | (3) | |
| Two Miles or More *(Non-Sample Students)* | (25) | (34) |

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

**SCHEDULE G (Continued)**

Collier County District School Board
Student Transportation
**FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2008

| Findings | | Students Transported Net Audit Adjustments |
|---|---|---|
| 2. [Ref. 52] Ten students were not listed on the supporting bus driver's reports for the surveys in question; consequently, they were not eligible for State transportation funding. We made the following audit adjustments: | | |
| **July 2007 Survey** | | |
| 12 Days-in-Term | | |
| Two Miles or More | (3) | |
| **October 2007 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (K-12), Unweighted | (1) | |
| Hazardous Walking | (1) | |
| Two Miles or More | (1) | |
| Center to Center (IDEA), Unweighted | (1) | |
| Center to Center (Vocational) | (1) | |
| **February 2008 Survey** | | |
| 90 Days-in-Term | | |
| Center to Center (IDEA), Unweighted | (1) | |
| **June 2008 Survey** | | |
| 10 Days-in-Term | | |
| Two Miles or More | (1) | (10) |
| 3. [Ref. 53] Three students were not transported during the 11-day survey window and should not have been reported for State transportation funding. We made the following audit adjustments: | | |
| **October 2007 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (K-12), Unweighted | (1) | |
| Hazardous Walking | (1) | |
| **June 2008 Survey** | | |
| 10 Days-in-Term | | |
| Hazardous Walking | (1) | (3) |

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

**SCHEDULE G (Continued)**

Collier County District School Board
Student Transportation
**FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2008

| Findings | | Students Transported Net Audit Adjustments |
|---|---|---|
| 4. [Ref. 54] We noted the following exceptions involving ten students: | | |
| a. Four students were reported incorrectly in Teenage Parents and Infants. They were not enrolled in a Teenage Parent program. However, we noted that the students were eligible to be reported in Two Miles or More. | | |
| b. Three students were reported incorrectly as Center to Center. The students' schedules indicated that they attended only one school and did not require center to center transportation. We noted that one of the students was eligible to be reported in Two Miles or More. | | |
| c. Two ESE students were reported incorrectly in the IDEA (K-12), Unweighted. The students lived more than two miles from school and should have been reported in Two Miles or More. | | |
| d. One ESE student was reported incorrectly in the IDEA (K-12), Unweighted. The student's IEP did not reflect a need for special transportation services. | | |
| We made the following audit adjustments: | | |
| a. **October 2007 Survey** | | |
| 90 Days-in-Term | | |
| Teenage Parent | (4) | |
| Two Miles or More | 4 | 0 |
| b. **February 2008 Survey** | | |
| 90 Days-in-Term | | |
| Two Miles or More | 1 | |
| Center to Center (Vocational) | (3) | (2) |
| c. **October 2007 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (K-12), Unweighted | (1) | |
| Two Miles or More | 1 | |

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

**SCHEDULE G (Continued)**

Collier County District School Board
Student Transportation
**FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2008

| Findings | | Students Transported Net Audit Adjustments |
|---|---|---|
| **February 2008 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (K-12), Unweighted | (1) | |
| Two Miles or More | 1 | 0 |
| d. **February 2008 Survey** | | |
| IDEA (K-12), Unweighted | (1) | (1) |

5. [Ref. 55] One student was not enrolled in school during the February survey; consequently, the student was not eligible for State transportation funding and should not have been reported with the survey's results. We made the following audit adjustment:

| | | |
|---|---|---|
| **February 2008 Survey** | | |
| 90 Days-in-Term | | |
| Center to Center (Vocational) | (1) | (1) |

6. [Ref. 56] Seven students in IDEA-weighted categories did not meet at least one of the five eligibility criteria required for IDEA-weighted classification. However, we noted that six of the seven students were PK students eligible to be reported in IDEA (PK), Unweighted and the remaining student was eligible to be reported in Two Miles or More. We made the following audit adjustments:

| | | |
|---|---|---|
| **October 2007 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (K-12), Weighted | (1) | |
| IDEA (PK), Weighted | (5) | |
| IDEA (PK), Unweighted | 5 | |
| Two Miles or More | 1 | |
| **February 2008 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (PK), Weighted | (1) | |
| IDEA (PK), Unweighted | 1 | 0 |
| **Net Audit Adjustments** | | (51) |

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

**SCHEDULE G (Continued)**

Collier County District School Board
Student Transportation
**FINDINGS AND AUDIT ADJUSTMENTS**
For the Fiscal Year Ended June 30, 2008

| Findings | | Students Transported Net Audit Adjustments |
|---|---|---|
| **Net Audit Adjustments** (brought forward) | | (51) |
| **Summary** | | |
| Sample Students w/Exceptions | 34 | -- |
| Sample Students - Net Audit Adjustments | -- | (20) |
| Non-Sample Students w/Exceptions | 31 | -- |
| Non-Sample Students - Net Audit Adjustments | -- | (31) |
| **Net Audit Adjustments** | | (51) |

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

## SCHEDULE H

Collier County District School Board
Student Transportation
**RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2008

### Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership category; (2) only those students who are enrolled in school and are transported during a survey period are reported with that survey's results; (3) ESE students receiving special transportation services have their needs documented appropriately on their IEPs, and (4) bus drivers' reports relating to reported buses and routes are retained in readily accessible files.

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

### Regulatory Citations

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

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

Collier County District School Board
Student Transportation
**NOTES TO SCHEDULES**
For the Fiscal Year Ended June 30, 2008

## NOTE A - SUMMARY

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

### 1. Student Eligibility

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

### 2. Transportation in Collier County

For the fiscal year ended June 30, 2008, the District received approximately $7.4 million in State transportation funding. The District's transportation reporting by survey was as follows:

| Survey Period | No. of Vehicles | No. of Students |
|---|---|---|
| July 2007 | 52 | 525 |
| October 2007 | 289 | 16,886 |
| February 2008 | 275 | 17,066 |
| June 2008 | 49 | 545 |
| Total | 665 | 35,022 |

### 3. Statutes and Rules

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

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

Collier County District School Board
Student Transportation
**NOTES TO SCHEDULES**
For the Fiscal Year Ended June 30, 2008

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

## EXHIBIT – A
## MANAGEMENT'S RESPONSE

OFFICE OF THE SUPERINTENDENT
5775 Osceola Trail • Naples, Florida 34109-0919
(239) 377-0212 • (239) 377-0206 FAX

February 27, 2009

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Subject: *Revised* Response to Draft FTE and Student Transportation Audit Report for the fiscal year ended June 30, 2008

Dear Mr. Martin:

The District is in agreement with the Student FTE findings (2, 3, 6, 7, 12, 14, 17, 20, 26) and Student Transportation findings (1-6) presented in the draft report. We respectfully disagree, however, with the following findings:

**Premature assessments for continued ESOL placements** (1, 4, 5, 8, 9, 10, 11, 13, 15, 16, 18, 19, 21, 23, 24, 28) – There is no documentation/reference in Florida Statutes or the Meta Consent Decree to the effect that, "assessments should have been conducted just prior to the start of the students' fourth, fifth, or sixth year of ESOL-placement as determined by the students' ESOL-anniversary dates." According to the Florida Statutes (1011.62) and Meta Consent Decree (Section I: Identification and Assessment), "7. An eligible student may be reported for funding in the ESOL program for a base period of 3 years. However, a student whose English competency does not meet the criteria for proficiency after 3 years in the ESOL program may be reported for a fourth, fifth, and sixth year of funding, provided his limited English proficiency is assessed and properly documented prior to his enrollment in each additional year beyond the 3 year base period." These students' limited English proficiency was assessed and properly documented prior to their enrollment in each additional year and none were reported for ELL FTE for more than 6 years. In addition, there is no official (Memorandum or Technical Assistance Paper) or unofficial (e-mail) documentation from the Department of Education in regard to the timing of the assessments.

Our DOE approved ELL plan and the DOE Database Handbook also reference a yearly/annual evaluation for extension of services with no mention of when they are conducted. Exit or extension criteria include: BVAT score, Stanford score, Teacher recommendation, Student grades (C or above), Satisfactory Portfolio assessments, Performance at partial or full-time mainstreaming, Passing scores on FCAT (Level 3 or above on Reading), Satisfactory CELLA scores. The decision to extend a student is based upon at least two of these criteria and takes effect upon completion of the LEP Committee Conference/Meeting and not the date the student was tested.

COLLIER COUNTY CHARACTER EDUCATION TRAITS
*Citizenship Cooperation Honesty Kindness Patriotism Perseverance*
*Respect Responsibility Self-Control Tolerance*
THE COLLIER COUNTY PUBLIC SCHOOL SYSTEM IS AN EQUAL ACCESS / EQUAL OPPORTUNITY INSTITUTION FOR EDUCATION AND EMPLOYMENT

In addition to annual assessment for exit and extension purposes, ELL students may be assessed for other reasons prior to the date they entered the program. The assessment may occur when initiated by the student's teacher, administrator, parent or parent's designee or other, for possible evaluation, extension of services and/or for placement in Gifted or ESE programs. If the assessment is close to their extension date, an extension decision could be made at that time. Please note – BVAT testing guidelines and best practice recommend testing students no more than once every six months to maintain integrity of this assessment instrument.

There are programmatic and/or other reasons for conducting assessments and LEP Committee extensions prior to the anniversary of the date students entered the program. For example, the teacher who has provided instruction to a student for approximately 7 months is better equipped to assess and make placement decisions regarding mastery of subject matter and language for students for the next school year than someone new who doesn't have the same level of experience/history with the student. This is especially true for the Migrant students who tend to leave us in the spring, or those ELL students who return to homes during the summer months where English is the second language or not spoken at all, and ELL students progressing to the next level – elementary school to middle school or middle school to high school.

In the future and when appropriate, we will make every effort to conduct assessments and subsequent LEP Committee Conferences/Meetings in closer proximity to their respective anniversary date. However, for the purpose of this audit and in the absence of prior directive or written/legal documentation to this effect, we respectfully disagree with this finding.

**OJT Timecards** (22) - We agree with the finding (missing timecards for 19 Career Education students) but not with the calculated FTE adjustment. Give us credit for the school site instruction before deducting FTE for the missing timecards associated with the off-site instruction. Per the FTE General Instructions 2007-08 (page 16 and 17), "all school site instruction for both basic and special program courses must be calculated for FTE Earned, Course before off-site instruction is considered for funding". Per the previously supplied FTE-1, the reverse is true. The off-site course (8800410) was funded fully whereas various on-site courses were not as evidenced by "Excess" and unfunded minutes which are highlighted. Therefore, we accept an unweighted finding/adjustment of 1.3623 and request a revision to the unweighted adjustment per the previously supplied spreadsheet, in the amount of 1.5057 FTE.

**Sunshine** (27) – It is our position that the reporting of nine students in program 255 (ESE Support Level 5) for Hospital Homebound services (seven of whom were in your sample) were adequately supported.

Copies of IEP's for five (5) of the students at the Sunshine program (closed at end of 07-08 school year) for whom 13 special consideration points were added "for students eligible for the hospital/homebound program who are receiving individual instruction at home or a hospital" on their respective matrix due to their attendance in this "psychiatric" residential facility were provided. These copies served as a sample, per your Office's request, and the others can be made available if needed. Also provided were the Physician approved applications for hospital homebound instruction for each of these students, with a corresponding Hospital/Homebound Treatment Plan. The IEP, matrix, and process for making these students eligible for hospital homebound services are similar to those prepared for students who were not identified with other disabilities and served in the traditional hospital homebound program.

We chose the hospital homebound versus eligibility/other disability route for the following reasons: prior to their placement, three of whom were placed after January 14, 2008 into this program, these students attended a district other than Collier and, despite their need for a "Statewide Inpatient Psychiatric Program", none of them had an active ESE record. Therefore, and as an attempt to provide services in a timely manner, they were made eligible for hospital homebound whereas traditional ESE eligibility would've taken longer. This is an important factor, given the transient nature of the clientele. Two (2) of these students left the program on/before April 1, 2008. Enrollment and withdrawal records were provided to support this.

Acceptable instructional modes for students in the hospital homebound program include "one-to-one instruction in the home/hospital or instructional grouping of certain students in a hospital or psychiatric facility". In an effort to provide additional documentation supporting these acceptable instructional modes, and the 13 special consideration points, Alternative Education and ESE staff were able to recreate a daily schedule, which was provided, that reflects the rotation of instructional and non-instructional (under the direct supervision of the teacher) personnel amongst the students that was provided to meet the individual instruction requirement for a minimum of 1500 minutes per week out of the 1800 minute school week. Please note the wide range of grade levels of the students which necessitated individual and differentiated instruction.

The other alternative and for comparison sake, if these students would have been made eligible under other ESE categories, they would have had an IEP that would have supported a 255 matrix – similar to the other students in this program. Domain descriptions and ratings would've been reflected as follows:

Domain A (5 points)
Ongoing, continuous assistance for participation in learning activities. Evidence of a continuous 3:1 ratio is available.

Domain B (5 points)
Intensive, individualized behavior management plan that requires very small group or one-on-one intervention. Evidence of a continuous 3:1 ratio is available.

Domain C (5 points)
Continuous supervision to ensure physical safety. All students in this psychiatric residential facility have a need for continuous physical supervision. Evidence of the plan to provide this supervision is available.

Domain D (5 points)
Daily communication with family, physician, agencies, or other health-related personnel. Daily communication between school staff and David Lawrence Center staff and other providers regarding health, mental health, and medication is vital to the wellbeing of the students.

Domain E (3 points)
Weekly intervention or assistance with language or communication. Interventions were in place to assist students in using appropriate language to express their wants and needs.

Total 23 points = 255 matrix

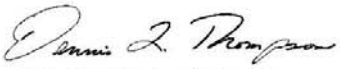
David W. Martin, CPA – February 27, 2009 Page 4

It is our position the above explanation and previously supplied documentation adequately supports the reported funding level which is commensurate with the services provided.

While we are requesting a hearing to resolve the above disputed Student FTE findings, we welcome and appreciate the unbiased review of our internal controls pertaining to the reporting of FTE and Student Transportation. Several of our existing internal controls are the result of previous audits or review of audit reports of comparable districts.

The disputed findings represent 34.51 weighted Student FTE whereas the findings total equal 37.88 weighted Student FTE. This is not only an improvement over previous audits, a review of audit reports of comparable Districts statewide confirm current practices are paying dividends. Our performance is evidence that we have a dedicated workforce that takes their compliance obligations seriously and strive to improve upon past performances. We will incorporate lessons learned into our internal audit process in order to be prepared for our next audit of the 2010-2011 FTE and Student Transportation records.

Sincerely,



Dr. Dennis L. Thompson
Superintendent

cc: Michele LaBute, Chief Operational Officer
Patrick Woods, Director of FTE, Surveys & Staff Allocations

**COLLIER COUNTY CHARACTER EDUCATION TRAITS**

*Citizenship Cooperation Honesty Kindness Patriotism Perseverance*
*Respect Responsibility Self-Control Tolerance*

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