

**ST. JOHNS COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

St. Johns County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<u>District No.</u>
<i>Beverly Slough</i>	1
<i>Thomas L. Allen, Jr., Chair to 11-17-09</i>	2
<i>William P. Mignon, Sr., Vice Chair</i>	3
<i>William R. Fehling, Chair from 11-18-09</i>	4
<i>Carla Wright</i>	5

Dr. Joseph G. Joyner, Superintendent

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

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

St. Johns County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

ELL – English Language Learner

EP – Educational Plan

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaking

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

St. Johns County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the St. Johns County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2010.

- We noted exceptions involving 10 of the 59 students in our sample for ESOL, 32 of the 150 students in our sample for ESE Support Levels 4 and 5, and 19 of the 44 students in our sample for Career Education 9-12 (OJT). These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 40 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 4.1406 FTE but have a potential impact on the District's weighted FTE of a negative 40.2038 FTE. Noncompliance related to student transportation resulted in one finding and a net audit adjustment of zero students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the St. Johns County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$145,965 (negative 40.2038 times \$3,630.62).

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

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

School District of St. Johns County

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

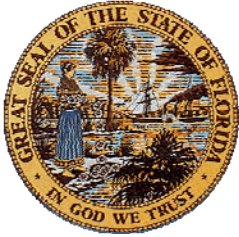
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2010, the District operated 41 schools serving prekindergarten through twelfth grade students, reported 29,645.67 unweighted FTE for those students, and received approximately \$30.6 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to the student's educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or ESE student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$7.1 million in State transportation funding.



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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 ST. JOHNS COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 1, 2010, that the St. Johns 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, 2010. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance: 10 of the 59 students in our ESOL sample,¹ 32 of the 150 students in our ESE Support Levels 4 and 5 sample,² and 19 of the 44 students in our Career Education 9-12 (OJT) sample³ had exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the St. Johns 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, 2010.

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

¹For ESOL, see SCHEDULE D, Finding Nos. 3, 8, 9, 21, 23, 30, and 39.

²For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 6, 7, 10, 11, 12, 13, 14, 15, 16, 20, 22, 25, 27, 28, 29, 31, 32, 36, and 40.

³For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 17, 18, and 33.

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.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

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

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

Respectfully submitted,



David W. Martin, CPA
January 11, 2011

⁴ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

St. Johns 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, 2010

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Population (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Population (Sample)</u>
1. Basic						
Population ³	38	100.00%	13,919	100.00%	23,369.7500	100.00%
Sample Size ⁴	17	44.74%	195	1.40%	174.0011	0.74%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	24.3225	-
2. Basic with ESE Services						
Population ³	40	100.00%	2,978	100.00%	5,283.0800	100.00%
Sample Size ⁴	17	42.50%	152	5.10%	132.6345	2.51%
Students w/Exceptions	-	-	(6)	(3.95%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	5.5648	-
3. ESOL						
Population ³	27	100.00%	119	100.00%	122.7100	100.00%
Sample Size ⁴	13	48.15%	59	49.58%	36.2826	29.57%
Students w/Exceptions	-	-	(10)	(16.95%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(14.1678)	-
4. ESE Support Levels 4 and 5						
Population ³	29	100.00%	202	100.00%	261.1300	100.00%
Sample Size ⁴	16	55.17%	150	74.26%	123.3237	47.23%
Students w/Exceptions	-	-	(32)	(21.33%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(10.1255)	-
5. Career Education 9-12						
Population ³	11	100.00%	62	100.00%	609.0000	100.00%
Sample Size ⁴	2	18.18%	44	70.97%	10.7748	1.77%
Students w/Exceptions	-	-	(19)	(43.18%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(9.7346)	-

All Programs						
Population ³	41	100.00%	17,280	100.00%	29,645.6700	100.00%
Sample Size ⁴	17	41.46%	600	3.47%	477.0167	1.61%
Students w/Exceptions	-	-	(67)	(11.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.1406)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

St. Johns 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, 2010

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Population</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Population (Sample)</u>
<u>Teachers</u>				
Population ³	41	100.00%	339	100.00%
Sample Size ⁴	17	41.46%	143	42.18%
Teachers w/Exceptions	-	-	(8)	(5.59%)

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 9-12). 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 9-12 population and sample data for students reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2010. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL 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

St. Johns 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, 2010

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	8.1006	1.074	8.7000
102 Basic 4-8	5.4672	1.000	5.4672
103 Basic 9-12	10.7547	1.033	11.1096
111 Grades K-3 with ESE Services	3.9983	1.074	4.2942
112 Grades 4-8 with ESE Services	(.3500)	1.000	(.3500)
113 Grades 9-12 with ESE Services	1.9165	1.033	1.9797
130 ESOL	(14.1678)	1.124	(15.9246)
254 ESE Support Level 4	(2.9165)	3.520	(10.2661)
255 ESE Support Level 5	(7.2090)	4.854	(34.9925)
300 Career Education 9-12	<u>(9.7346)</u>	1.050	<u>(10.2213)</u>
Total	<u>(4.1406)</u>		<u>(40.2038)</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

St. Johns 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, 2010

<u>No. Program</u>	<u>District- Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0061</u>	
101 Basic K-3	4.2008	.2000	.....	4.4008
102 Basic 4-8	1.4505	.2000	.....	1.6505
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	(.0017)	.5000	.4983
112 Grades 4-8 with ESE Services	.1500	.....	1.5000	1.6500
113 Grades 9-12 with ESE Services	.....	.....	1.4165	1.4165
130 ESOL	(5.8013)	(.4000)	.....	(6.2013)
254 ESE Support Level 4	.....	.....	(3.4165)	(3.4165)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>(.0017)</u>	<u>(.5000)</u>	<u>(.5017)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2010

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0181	#0201	#0251	#0311	
101	4.4008	.....	.....	.....	.....	4.4008
102	1.6505	.....	.....	.....	.8500	2.5005
103	.0000	1.4450	.....	1.0000	.....	2.4450
111	.4983	.....	1.5000	.....	.....	1.9983
112	1.6500	.....	.5000	.....	.....	2.1500
113	1.4165	.....	1.0000	(1.0000)	.....	1.4165
130	(6.2013)	(1.0250)	.....	.....	(.8500)	(8.0763)
254	(3.4165)	.....	(.5000)	.....	.5000	(3.4165)
255	(.5000)	(.4600)	(2.5000)	(.0833)	(.5000)	(4.0433)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.4133)</u>	<u>.....</u>	<u>(.4133)</u>
Total	<u>(.5017)</u>	<u>(.0400)</u>	<u>.0000</u>	<u>(.4966)</u>	<u>.0000</u>	<u>(1.0383)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2010

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0321	#0341	#0371	#0381	
101	4.4008	.....	1.4000	.....	.....	5.8008
102	2.5005	.....	.3000	1.0000	.....	3.8005
103	2.4450	.....	.....	.....	.....	2.4450
111	1.9983	.....	.....	.....	.....	1.9983
112	2.1500	(.5000)	.....	(1.0000)	.5000	1.1500
113	1.4165	.....	.....	.....	.....	1.4165
130	(8.0763)	.....	(1.7000)	.....	.....	(9.7763)
254	(3.4165)	.5000	.....	2.5000	.5000	.0835
255	(4.0433)	.....	.....	(2.5000)	(1.0000)	(7.5433)
300	(.4133)	.....	.....	.....	.....	(.4133)
Total	<u>(1.0383)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0383)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2010

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0391	#0401	#0411	#0421	
101	5.8008	.....	.....	.....	.....	5.8008
102	3.8005	.....	.....	.....	.....	3.8005
103	2.4450	.....	1.9250	.....	6.3847	10.7547
111	1.9983	1.5000	.....	.....	.....	3.4983
112	1.1500	.....	.....	.....	.....	1.1500
113	1.4165	.....	.5000	.....	.....	1.9165
130	(9.7763)	.....	(1.9250)	.....	.....	(11.7013)
254	.0835	(1.5000)	(1.0000)	.....	.....	(2.4165)
255	(7.5433)	.....	.5000	(.2250)	.....	(7.2683)
300	(.4133)	.....	.....	(2.9366)	(6.3847)	(9.7346)
Total	<u>(1.0383)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.1616)</u>	<u>.0000</u>	<u>(4.1999)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

St. Johns 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, 2010

Program No.	Brought Forward	<u>Audit Adjustments</u>¹			<u>Total</u>
		<u>#0472</u>	<u>#0482</u>	<u>#0492</u>	
101	5.8008	1.9998	.3000	.....	8.1006
102	3.8005	.1667	1.5000	.....	5.4672
103	10.7547	.....	.....	.....	10.7547
111	3.4983	.....	.5000	.....	3.9983
112	1.1500	.....	(1.5000)	.....	(.3500)
113	1.9165	.....	.....	.....	1.9165
130	(11.7013)	(2.1665)	(.3000)	.....	(14.1678)
254	(2.4165)	.....	(.5000)	.....	(2.9165)
255	(7.2683)	.....	.....	.0593	(7.2090)
300	<u>(9.7346)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.7346)</u>
Total	<u>(4.1999)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0593</u>	<u>(4.1406)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

St. Johns 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, 2010

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 the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the St. Johns 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 25.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

District-Wide

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that five of the District's schools reported 12 courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

101 Basic K-3	4.2008	
102 Basic 4-8	1.4505	
112 Grades 4-8 with ESE Services	.1500	
130 ESOL	<u>(5.8013)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>	
<u>Crookshank Elementary School (#0021)</u>		
2. [Ref. 2101] <u>The attendance records for the October 2009 survey for one part-time ESE student were missing and could not be located. We also noted the student's file did not contain a valid IEP. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	(.0017)	(.0017)
3. [Ref. 2103] <u>The file for one ELL student in the October 2009 survey did not contain a valid ELL Student Plan. We made the following audit adjustment:</u>		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
4. [Ref. 2170] <u>One teacher in the October 2009 survey taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board until November 9, 2009, to teach such students out of field. We made the following audit adjustment:</u>		
101 Basic K-3	.2000	
130 ESOL	(.2000)	.0000
		(.0017)
<u>St. Johns County Transition Program (#0061)</u>		
5. [Ref. 6101] <u>The timecard for one ESE student who was full-time OJT was missing and could not be located. We made the following audit adjustment:</u>		
113 Grades 9-12 with ESE Services	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

St. Johns County Transition Program (#0061) (Continued)

6. [Ref. 6102] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. The student had a Matrix score of 21 points. We made the following audit adjustment:

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

7. [Ref. 6103] The Matrix of Services forms for seven ESE students were missing and could not be located. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	1.5000	
113 Grades 9-12 with ESE Services	1.9165	
254 ESE Support Level 4	(3.9165)	.0000
		(.5000)

St. Augustine High School (#0181)

8. [Ref. 18101] The English language proficiency of one student, who began a fourth year in ESOL in January 2010, was prematurely assessed in April 2009. Assessments to support ESOL placements for a fourth, fifth, or sixth year should be conducted just prior to the anniversary date of a student's initial ESOL placement. In this case, the student's anniversary date was in January 2010. We made the following audit adjustment:

103 Basic 9-12	.3000	
130 ESOL	(.3000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

St. Augustine High School (#0181) (Continued)

9. [Ref. 18102] The file for one ELL student did not contain a valid *ELL Student Plan*. We made the following audit adjustment:

103 Basic 9-12	.7250	
130 ESOL	(.7250)	.0000

10. [Ref. 18103] The course schedule for one ESE student who received both on-campus instruction and Hospital and Homebound instruction was incorrectly reported. The student's on-campus instruction was reported in program No. 255 (ESE Support Level 5) but should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:

103 Basic 9-12	.4200	
255 ESE Support Level 5	(.4200)	.0000

11. [Ref. 18104] The instructional minutes for one ESE student in the Hospital and Homebound program were incorrectly reported. The student was reported for 240 minutes but only 180 minutes were authorized by the student's IEP and supported by the homebound instructor's log. We made the following audit adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
		(.0400)

The Webster School (#0201)

12. [Ref. 20101] 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	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

The Webster School (#0201) (Continued)

13. [Ref. 20102] The Matrix of Services forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. Both students had a Matrix score of 21 points. We made the following audit adjustment:

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

14. [Ref. 20103] The Matrix of Services form for one ESE student was more than three years old and had expired prior to the reporting surveys. We made the following audit adjustment:

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

15. [Ref. 20104] The Matrix of Services forms for two ESE students were missing and could not be located. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	
255 ESE Support Level 5	<u>(.5000)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Allen D. Nease Senior High School (#0251)

16. [Ref. 25101] The course schedule for one ESE student in the Hospital and Homebound program was incorrectly reported. The student was reported for 490 instructional minutes but only 240 minutes were authorized by the IEP and supported by the homebound instructor's log. We made the following audit adjustment:

255 ESE Support Level 5	(.0833)	(.0833)
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17. [Ref. 25102] The timecard for one Career Education 9-12 (OJT) student indicated that the student worked fewer hours than were reported (16 hours versus 23.75 hours). We made the following audit adjustment:

300 Career Education 9-12	(.1550)	(.1550)
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18. [Ref. 25103] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.2583)	(.2583)
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19. [Ref. 25104] The file for one ESE student did not contain an IEP covering the 2009-10 school year. We made the following audit adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	.0000
		(.4966)

Alice B. Landrum Middle School (#0311)

20. [Ref. 31101] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Alice B. Landrum Middle School (#0311) (Continued)

21. [Ref. 31102] The file for one ELL student did not contain any evidence that the student's parents were notified of the student's ESOL placement. We made the following audit adjustment:

102 Basic 4-8	.8500	
130 ESOL	<u>(.8500)</u>	<u>.0000</u>
		<u>.0000</u>

Switzerland Point Middle School (#0321)

22. [Ref. 32101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

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

Mill Creek Elementary School (#0341)

23. [Ref. 34101] The *ELL Student Plans* for two students in the October 2009 survey were not prepared until after that survey and the parents of one of the students were not notified of the student's ESOL placement until after that survey. We made the following audit adjustment:

101 Basic K-3	.3000	
102 Basic 4-8	.3000	
130 ESOL	<u>(.6000)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Mill Creek Elementary School (#0341) (Continued)

24. [Ref. 34170/71] Two teachers in the October 2009 and February 2010 surveys were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students concerned were not notified of the teachers' out-of-field status until April 2010. We made the following audit adjustments:

<u>Ref. 34170</u>		
101 Basic K-3	.8000	
130 ESOL	<u>(.8000)</u>	.0000
<u>Ref. 34171</u>		
101 Basic K-3	.3000	
130 ESOL	<u>(.3000)</u>	<u>.0000</u>
		<u>.0000</u>

Gamble Rogers Middle School (#0371)

25. [Ref. 37101] The Matrix of Services forms for three ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. All three students had a Matrix score of 21 points. We made the following audit adjustment:

254 ESE Support Level 4	2.5000	
255 ESE Support Level 5	<u>(2.5000)</u>	.0000

26. [Ref. 37102] The IEP for one ESE student was not signed by the individuals who participated in the development of that IEP. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Cunningham Creek Elementary School (#0381)

27. [Ref. 38101] The Matrix of Services form for one ESE student incorrectly included one Special Considerations point for which the student was not eligible. The point was designated for students with a Matrix score of 17 points and a Level 5 rating in three Domains. The student had a Matrix score of 21 points. We made the following audit adjustment:

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

28. [Ref. 38102] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

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

Ocean Palms Elementary School (#0391)

29. [Ref. 39101] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000
		.0000

Pedro Menendez High School (#0401)

30. [Ref. 40101] The files for three ELL students did not contain an ELL Student Plan or evidence that the students' parents were notified of the students' ESOL placement. We made the following audit adjustment:

103 Basic 9-12	1.9250	
130 ESOL	(1.9250)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Pedro Menendez High School (#0401) (Continued)

31. [Ref. 40102] Two ESE students were not reported in accordance with the students' Matrix of Services forms. We made the following audit adjustment:

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

Bartram Trail High School (#0411)

32. [Ref. 41101] The number of instructional minutes for one ESE student in the Hospital and Homebound program was incorrectly reported. The student was reported for 915 instructional minutes but only 240 minutes were authorized by the IEP and supported by the homebound instructor's log. We made the following audit adjustment:

255 ESE Support Level 5	(.2250)	(.2250)
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33. [Ref. 41102] One or more of the supporting timecards for 17 Career Education 9-12 (OJT) students were missing and could not be located. We also noted that the timecards that were available for two of the students supported less OJT hours than were reported. We made the following audit adjustment:

300 Career Education 9-12	(2.9366)	(2.9366)
		(3.1616)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Hastings Youth Academy (#0421)

34. [Ref. 42170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 42170) held certification in Art, Middle Grades Integrated Curriculum, and ESE but taught courses that required certification in Business Education and Home Economics. The other teacher (Ref. 42171) held certification in Social Science but taught courses that required certification in Agriculture. We made the following audit adjustments:

<u>Ref. 42170</u>		
103 Basic 9-12	6.0790	
300 Career Education 9-12	<u>(6.0790)</u>	.0000
<u>Ref. 42171</u>		
103 Basic 9-12	.3057	
300 Career Education 9-12	<u>(.3057)</u>	.0000
		<u>.0000</u>

Liberty Pines Academy (#0472)

35. [Ref. 47270] Three teachers in the October 2009 survey taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board until November 11, 2009, to teach such students out of field. We also noted the letters used to notify parents of the teachers' out-of-field status were not dated and we were otherwise unable to determine whether the notifications were made prior to the reporting surveys. We made the following audit adjustment:

101 Basic K-3	1.9998	
102 Basic 4-8	.1667	
130 ESOL	<u>(2.1665)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Wards Creek Elementary School (#0482)</u>			
36. [Ref. 48201] <u>One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We made the following audit adjustment:</u>			
111 Grades K-3 with ESE Services	.5000		
254 ESE Support Level 4	<u>(.5000)</u>		.0000
37. [Ref. 48202] <u>The file for one ESE student contained only an unsigned IEP and a signed copy could not be located. We made the following audit adjustment:</u>			
102 Basic 4-8	1.0000		
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>		.0000
38. [Ref. 48203] <u>The file for one Gifted student did not contain an EP covering the 2009-10 school year. We made the following audit adjustment:</u>			
102 Basic 4-8	.5000		
112 Grades 4-8 with ESE Services	<u>(.5000)</u>		.0000
39. [Ref. 48204] <u>One student was reported incorrectly in ESOL. The student was FES and should have been reported in program No. 101 (Basic K-3). We made the following audit adjustment:</u>			
101 Basic K-3	.3000		
130 ESOL	<u>(.3000)</u>		<u>.0000</u>
			<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

St. Johns 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Ponte Vedra High School (#0492)

40. [Ref. 49201/02] The instructional minutes for two ESE students in the Hospital and Homebound program was incorrectly reported. The students were reported for 240 and 2 instructional minutes, respectively, but their IEPs and the homebound instructors' logs supported only 180 and 240 minutes, respectively. We made the following audit adjustments:

<u>Ref. 49101</u>		
255 ESE Support Level 5	(.0200)	(.0200)
<u>Ref. 49102</u>		
255 ESE Support Level 5	.0793	.0793
		<u>.0593</u>
		<u>(4.1406)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

St. Johns 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, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible ESOL courses are reported for ESOL funding; (2) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to ELL students in ESOL and ESE students in ESE Support Levels 4 and 5 for Hospital and Homebound instruction; (3) supporting records for ESE students are maintained in readily accessible files; (4) students in Career Education 9-12 (OJT) are reported for the correct number of work hours and their supporting timecards are maintained in readily accessible files; (5) ESE students are reported in accordance with their *Matrix of Services* forms; (6) the English language proficiency of ELL students due to enter a fourth, fifth, or sixth year of ESOL placement is assessed just prior to the anniversary dates of the students' initial ESOL placements; (7) teachers are either properly certified, or if out of field, are timely approved by the School Board to teach out of field; and (8) parents are timely and appropriately notified when their children are assigned to classes taught by out-of-field teachers.

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 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Johns 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, 2010

Regulatory Citations (Continued)

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3) and
 (6)(c), F.A.C.Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2009-10
- 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 English Language Learners
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C.Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Exceptional Education

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

St. Johns 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, 2010

Regulatory Citations (Continued)

Exceptional Education (Continued)

Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students

Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
 FTE General Instructions 2009-10

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

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.

St. Johns County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of St. Johns County

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

For the fiscal year ended June 30, 2010, the District operated 41 schools serving prekindergarten through twelfth grade students, reported 29,645.67 unweighted FTE, and received approximately \$30.6 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to the student's educational needs which is substantially equal to that 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.

St. Johns County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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 prekindergarten 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 that 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 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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

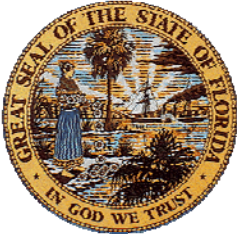
NOTE B - SAMPLING

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, 2010. 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:

St. Johns County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- District-Wide -- Ineligible Courses Reported in ESOL	1
1. Crookshank Elementary School	2 through 4
2. St. Johns County Transition Program	5 through 7
3. St. Augustine High School	8 through 11
4. The Webster School	12 through 15
5. Allen D Nease Senior High School	16 through 19
6. Alice B. Landrum Middle School	20 and 21
7. Switzerland Point Middle School	22
8. Mill Creek Elementary School	23 and 24
9. Gamble Rogers Middle School	25 and 26
10. Cunningham Creek Elementary School	27 and 28
11. Ocean Palms Elementary School	29
12. Pedro Menendez High School	30 and 31
13. Bartram Trail High School	32 and 33
14. Hastings Youth Academy	34
15. Liberty Pines Academy	35
16. Wards Creek Elementary School	36 through 39
17. Ponte Vedra High School	40



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
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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 ST. JOHNS COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2010, that the St. Johns 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, 2010. 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 St. Johns 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, 2010.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance 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.

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

Respectfully submitted,



David W. Martin, CPA
January 11, 2011

SCHEDULE F

St. Johns County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Population</u>	<u>No. of Students Transported</u>	<u>% of Population (Sample)</u>
Population ¹	356	100.00%	32,836	100.00%
Sample ²	-	-	308	0.94%
With Exceptions	-	-	2	(0.65%)
Net Audit Adjustments	-	-	0	(0.00%)

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 32,836 students in the following ridership categories: 728 in IDEA (K-12), Weighted; 162 in IDEA (PK), Weighted; 8 in Teenage Parents and Infants; 1,331 in Hazardous Walking; and 30,607 in Two Miles or More. The District also reported operating a total of 356 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

St. Johns County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

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 St. Johns 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 37.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our findings as two sample students.

- [Ref. 51] One PK student was reported incorrectly in IDEA (K-12), Weighted. The student should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:

October 2009 Survey

90 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Student</i>)	1	

February 2010 Survey

90 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Student</i>)	<u>1</u>	<u>0</u>

Net Audit Adjustments		<u>0</u>
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The accompanying notes are an integral part of this schedule.

SCHEDULE H

St. Johns County District School Board
Student Transportation
RECOMMENDATION AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendation

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that PK students are reported in PK ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

St. Johns County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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 9-12 or ESE 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 St. Johns County

For the fiscal year ended June 30, 2010, the District received approximately \$7.1 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2009	20	116
October 2009	158	16,160
February 2010	159	16,415
June 2010	<u>19</u>	<u>145</u>
Total	<u>356</u>	<u>32,836</u>

3. Statutes and Rules

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

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

St. Johns County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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, 2010. 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**

St. Johns County School District
 40 Orange Street
 St. Augustine, Florida 32084
 (904) 547-7500
 www.stjohns.k12.fl.us

Joseph G. Joyner, Ed.D.
 Superintendent



January 6, 2011

Mr. David W. Martin, CPA
 Auditor General
 State of Florida
 G74 Claude Pepper Building
 111 W. Madison Street
 Tallahassee, FL 323991450

RE: St. Johns County School Board: Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation Draft Report

Dear Mr. Martin:

The St. Johns County School District (SJCSD) is in receipt of the Draft (Preliminary and Tentative) Report on the examination of the District’s compliance with State requirements governing the determination and reporting of Full-Time Equivalent (FTE) students under the Florida Education Finance Program (FEFP) and Student Transportation. We respectfully offer the following responses to the findings with respect to corrective actions:

FEFP FTE Students

Findings[Reference]: 1[149] (District ESOL Courses-Not Eligible)

Our student information system includes automatic settings for ESOL students that reflect a full schedule and the corresponding full amount of minutes. When an ESOL student schedule is entered, the schools must override these settings for courses that are not eligible. We will remind the appropriate staff of this procedure and institute a secondary method to double-check the data.

Findings[Reference]: 2[2101]; 6[6102]; 7[6103]; 12[20101]; 13[20102]; 14[20103]; 15[20104]; 19[25104]; 20[31101]; 22[32101]; 25[37101]; 26[37102]; 27[38101]; 28[38102]; 29[39101]; 31[40102]; 36[48201]; 37[48202]; 38[48203] (ESE)

The SJCSD has made several adjustments to our ESE support structure to better address both the needs of the student as well as the documentation requirements. We have recently changed from having a District-level ESE support person with the responsibility for multiple schools, to designating the Assistant Principal as the school-based Local Education Agency (LEA). This provides a closer connection between the responsible party and the student. The transition of the Assistant Principal to the LEA role included intensive training on required and correct documentation. District Curriculum staff has also initiated a self-audit process for our schools. These self-audits will be followed by a District-conducted spot validation. The District has also refined the audits and reminders associated with our student information system to provide better data support and data entry to our schools.

Findings[Reference]: 3[2103]; 8[18101]; 9[18102]; 21[31102]; 23[34101]; 30[40101]; 39[48204] (ESOL)

District administrative staff will share the results of the audit with Principals, Assistant Principals and Guidance Counselors at their respective training and development meetings. The presentation will include an explanation of the errors, as well as the appropriate methods to address each finding. Standard operating procedures for the day-to-day administration of the ESOL program will also be outlined, including more involvement by the Principal and/or Assistant Principal and a more systematic internal audit process. The District will also continue to perform fidelity reviews of student records to assist with both compliance and trouble-shooting.

The St. Johns County School District will inspire in all students a passion for lifelong learning, creating educated and caring contributors to the world.

School Board	Beverly Slough District 1	Tommy Allen District 2	Bill Mignon District 3	Bill Fehling District 4	Carla Wright District 5
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**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

Findings[Reference]: 4[2170]; 24[34170/71]; 35[47270] (District Teacher Certification)

SJCSD will continue to refine the process by which schools identify and report their English Language Learner (ELL) students to certification staff. This ultimately results in school board approval of those teachers determined to be Out-Of-Field and the submission of Parent Notification Letters (PNL). The District has already made several adjustments in order to assist schools with compliance of PNLs for Out-Of-Field teachers including teachers of ESGL. The school district has increased the monitoring of the PNLs by district certification staff to provide monthly reminders to principals that have not submitted copies of PNLs for Out-Of-Field teachers. After several reminders to schools, assistance is sought from the Deputy Superintendent, who supervises principals, to obtain the PNL copies. Principals have also been retrained in the Out-Of-Field process including the sending of PNLs. And, a Management Directive from the Superintendent was sent to all principals outlining their required responsibilities toward Out-Of-Field. Finally, reporting via our student information system to the certification staff of ELL students and corresponding teachers is now occurring on a monthly basis with a more carefully monitored reporting filter for Out of Field teachers.

Findings[Reference]: 34[42170/71] (District Teacher Certification)

This finding relates to a District juvenile correctional facility whose operation is contracted to an outside entity. SJCSD is dependent on this entity to accurately and efficiently communicate with certification staff in regards to any certification issue including Out-Of-Field teachers. SJCSD does not hire the teaching staff due to the contracted nature of the facility and therefore monitoring of the course codes assigned to students (who have a high mobility rate) is difficult. For this reason, the District is more closely monitoring all courses (including non-core courses) for this facility so that certification staff can better assess all certification needs including those teachers determined to be Out-Of-Field. Communication will continue between SJCSD upper management and this contracted site to ensure that they meet their certification responsibilities.

Findings[Reference]: 5[6101]; 17[25102]; 18[25103]; 33[41102] (Career Education OJT)

District administrative staff will work collaboratively with high school principals to develop a process to ensure that student timecards are both tracked and received to maintain compliance and accurate reporting.

**Findings[Reference]: 10[18103]; 11[18104]; 16[25101]; 32[41101]; 40[49201/02]
(Hospital/Homebound)**

Our student information system includes automatic settings for Hospital/Homebound that reflect a full-time program and the corresponding minutes. When part-time Hospital/Homebound students are entered, the schools must alert the District office to override these settings. We will remind the appropriate staff of this procedure, along with instituting a secondary method to double-check the data.

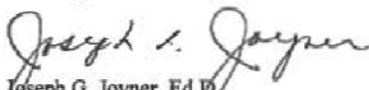
Student Transportation

Findings[Reference]: 1[51]

This finding is directly related to an error in one student's classification. The error has been corrected.

Thank you for your assistance.

Sincerely,


Joseph G. Joyner, Ed.D.
Superintendent of Schools

nc

cc: Tim Forson
Conley Weiss
Nicole Cubbedge