REPORT NO. 2014-195
JUNE 2014

MARION COUNTY
DISTRICT SCHOOL BOARD

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2013

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENTS

Marion County District School Board members and the Superintendents of Schools who served during the 2012-13 fiscal year are listed below:

Member	District No.
Judith Zanetti, Chair to 11-19-12	1
Nancy Stacy from 11-20-12	1
Jacqueline Porter to 11-19-12	2
Carol Ely from 11-20-12	2
Bobby L. James, Vice Chair from 11-20-12	3
Angie Boynton	4
Ronald B. Crawford, Vice Chair to 11-19-12, Chair from 11-20-12	5

James M. Yancey, Jr., Superintendent to 11-19-12

George D. Tomyn, Superintendent from 11-20-12

The examination team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2013

CELLA	Comprehensive English Language Learning Assessment
CTE	Career and Technical Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

TABLE OF CONTENTS

For the Fiscal Year Ended June 30, 2013

PAGE NO.

EXECUTIVE SUMMARY i

FULL-TIME EQUIVALENT (FTE) STUDENTS

INDEPENDENT AUDITOR'S REPORT 1

SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS 4

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE 6

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 7

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS 13

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS 33

NOTES TO SCHEDULES 37

STUDENT TRANSPORTATION

INDEPENDENT AUDITOR'S REPORT 41

SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS 44

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS 46

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS 50

NOTES TO SCHEDULES 51

MANAGEMENT'S RESPONSE

EXHIBIT A – MANAGEMENT'S RESPONSE 53

EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Marion 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, 2013:

- **Twenty-one of the 201 students in our Basic with ESE Services sample, 30 of the 295 students in our ESOL sample, 45 of the 177 students in our ESE Support Levels 4 and 5 sample, and 15 of the 84 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.**

Noncompliance related to reported FTE resulted in 51 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 11.6362 but has a potential impact on the District's weighted FTE of a negative 25.8365. Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of a negative 55 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Marion County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $92,572 (negative 25.8365 times $3,582.98).

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

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

SCHOOL DISTRICT OF MARION COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Marion 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 Marion County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2013, the District operated 60 schools, 1 District cost center, and reported 3 virtual education cost centers serving prekindergarten through twelfth grade students; reported 41,495.28 unweighted FTE for those students; and received approximately $121.4 million in State funding through FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

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 programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, 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 that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately $10 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

PHONE: 850-412-2722
FAX: 850-488-6975

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

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

We have examined the Marion County District School Board's compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance: 21 of the 201 students in our Basic with ESE Services sample,[1] 30 of the 295 students in our ESOL sample,[2] 45 of the 177 students in our ESE Support Levels 4 and 5 sample,[3] and 15 of the 84 students in our Career Education 9-12 (OJT) sample[4] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Marion 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, 2013.

---

[1]*For Basic with ESE Services, see SCHEDULE D, Finding Nos. 4, 5, 8, 15, 21, 22, 24, 26, 32, 35, and 40.*

[2]*For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 3, 5, 7, 9, 13, 14, 18, 24, 28, 29, 32, 33, 34, 36, 37, 41, 42, and 50.*

[3]*For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 6, 10, 19, 22, 23, 26, 35, 39, 48, and 51.*

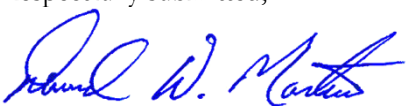
[4]*For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 16, 17, and 30.*

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.[5] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, and D.

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

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
Tallahassee, Florida
May 30, 2014

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

SCHEDULE A

Marion 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, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 41,495.28 unweighted FTE at 60 schools, 1 District cost center, and 3 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (64) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (22,000) consisted of the total number of students in each program at the schools and virtual education cost centers in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

	Number of Schools		Number of Students		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	62	26	16,275	280	17	30,806.9600	220.6641	6.2337
Basic with ESE Services	62	24	4,256	201	21	8,152.2000	171.3608	2.0022
ESOL	49	21	1,023	295	30	1,131.5300	201.1164	(14.1352)
ESE Support Levels 4 and 5	31	10	299	177	45	222.4800	95.2956	(3.3085)
Career Education 9-12	10	3	147	84	15	1,182.1100	24.8086	(2.4284)
All Programs	64	27	22,000	1,037	128	41,495.2800	713.2455	(11.6362)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Marion 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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (672) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 261 and found exceptions for 9 of those teachers.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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. (See SCHEDULES B, C, and D.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
For the Fiscal Year Ended June 30, 2013

No.	Program[1]	Proposed Net Adjustment[2]	Cost Factor	Weighted FTE[3]
101	Basic K-3	1.6549	1.117	1.8485
102	Basic 4-8	1.4514	1.000	1.4514
103	Basic 9-12	3.1274	1.020	3.1899
111	Grades K-3 with ESE Services	2.0091	1.117	2.2442
112	Grades 4-8 with ESE Services	.9935	1.000	.9935
113	Grades 9-12 with ESE Services	(1.0004)	1.020	(1.0204)
130	ESOL	(14.1352)	1.167	(16.4958)
254	ESE Support Level 4	(.7015)	3.524	(2.4721)
255	ESE Support Level 5	(2.6070)	5.044	(13.1497)
300	Career Education 9-12	(2.4284)	.999	(2.4260)
Total		(11.6362)		(25.8365)

[1] *See NOTE A6.*

[2] *These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)*

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]			
No.	**Program**	**#0051**	**#0071**	**#0101**	**Balance Forward**
101	Basic K-3	.....	.....	.....	.0000
102	Basic 4-8	1.6680	.....	.....	1.6680
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	(.1604)	.6991	.5387
112	Grades 4-8 with ESE Services	.....	.....	.3995	.3995
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(1.6680)	.....	(1.0986)	(2.7666)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	.....	.....	.0000
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	(.1604)	.0000	(.1604)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0162**	**#0211**	**#0221**	**#0331**	**Balance Forward**
101	.0000	.....	.....	.....	.....	.0000
102	1.6680	.4505	.....	1.3366	.....	3.4551
103	.0000	.....	.....	.....	.1502	.1502
111	.5387	.....	(.0538)	.....	.....	.4849
112	.3995	.....	.....	.5000	.....	.8995
113	.0000	.....	.....	.....	.....	.0000
130	(2.7666)	(.4505)	.....	(.3366)	(.1502)	(3.7039)
254	.0000	(.0508)	.....	.....	.....	(.0508)
255	.0000	.....	.....	(1.5000)	.....	(1.5000)
300	.0000	.....	.....	.....	.....	.0000
Total	(.1604)	(.0508)	(.0538)	.0000	.0000	(.2650)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0351**	**#0431**	**#0461**	**#0471**	**Balance Forward**
101	.0000	.....	.....	.....	.....	.0000
102	3.4551	.....	.....	.....	.....	3.4551
103	.1502	1.6838	.....	.2751	.....	2.1091
111	.4849	.....	.3213	.....	.....	.8062
112	.8995	.....	.....	.....	.....	.8995
113	.0000	(.5004)	.....	.....	(.5000)	(1.0004)
130	(3.7039)	(1.1834)	(.3213)	(.2751)	.....	(5.4837)
254	(.0508)	.....	(.1613)	.....	.5000	.2879
255	(1.5000)	.....	.....	.....	.....	(1.5000)
300	.0000	(2.2032)	.....	.....	.....	(2.2032)
Total	(.2650)	(2.2032)	(.1613)	.0000	.0000	(2.6295)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0611**	**#0631**	**#0651**	**#0661**	**Balance Forward**
101	.0000	.....	.....	.....	.....	.0000
102	3.4551	.....	(4.8768)	.....	.....	(1.4217)
103	2.1091	.....	.....	.....	1.1852	3.2943
111	.8062	(.0201)	.....	(.0406)	.....	.7455
112	.8995	.5000	(1.6048)	.....	.....	(.2053)
113	(1.0004)	.....	.....	.....	.....	(1.0004)
130	(5.4837)	.....	(.8624)	.....	(1.1852)	(7.5313)
254	.2879	.2233	.....	(.1421)	.....	.3691
255	(1.5000)	(1.1572)	.....	.....	.....	(2.6572)
300	(2.2032)	.....	.....	.....	(.2252)	(2.4284)
Total	(2.6295)	(.4540)	(7.3440)	(.1827)	(.2252)	(10.8354)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#0681**	**#0691**	**#0731**	**#7001**	**Balance Forward**
101	.0000	.4171	.....	.4171	.....	.8342
102	(1.4217)	.4171	2.0081	.4005	.0173	1.4213
103	3.2943	.....	.....	.....	.....	3.2943
111	.7455	.5980	.....	.6656	.....	2.0091
112	(.2053)	.6988	.....	.....	.....	.4935
113	(1.0004)	.....	.....	.....	.....	(1.0004)
130	(7.5313)	(2.2116)	(2.0081)	(1.4832)	.....	(13.2342)
254	.3691	(.1215)	.....	(.4491)	.....	(.2015)
255	(2.6572)	.....	.....	.....	.....	(2.6572)
300	(2.4284)	.....	.....	.....	.....	(2.4284)
Total	(10.8354)	(.2021)	.0000	(.4491)	.0173	(11.4693)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
For the Fiscal Year Ended June 30, 2013

		Proposed Adjustments[1]				
No.	**Brought Forward**	**#7004**	**#9346**	**#9670**	**#9731**	**Total**
101	.8342	.....	(.0803)	.9010	.....	1.6549
102	1.4213	.....	.0301	.....	.....	1.4514
103	3.2943	(.1669)	.....	.....	.....	3.1274
111	2.0091	.....	.....	.....	.....	2.0091
112	.4935	.....	.....	.....	.5000	.9935
113	(1.0004)	.....	.....	.....	.....	(1.0004)
130	(13.2342)	.....	.....	(.9010)	.....	(14.1352)
254	(.2015)	.....	.5000	.....	(1.0000)	(.7015)
255	(2.6572)	.....	(.4498)	.....	.5000	(2.6070)
300	(2.4284)	.....	.....	.....	.....	(2.4284)
Total	(11.4693)	(.1669)	.0000	.0000	.0000	(11.6362)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Marion 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 33.

Findings — **Proposed Net Adjustments (Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Howard Middle School (#0051)

1. [Ref. 5101] The files for two ELL students did not contain *ELL Student Plans* for the 2012-13 school year and evidence that an ELL Committee had convened to consider the students' extended ESOL placements for a sixth year. We propose the following adjustment:

102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000

2. [Ref. 5102] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Howard Middle School (#0051) (Continued)		
3. [Ref. 5103] One ELL student's English language proficiency was not assessed prior to the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
102 Basic 4-8	.6672	
130 ESOL	(.6672)	.0000
		.0000
Anthony Elementary School (#0071)		
4. [Ref. 7102] The course schedule for one PK ESE student (in the October 2012 and February 2013 reporting survey periods) was incorrectly reported for more instructional minutes than were provided. The student was provided a total of 900 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy) for a total of 1,800 instructional minutes or .6000 FTE but was reported for a total of 2,281 instructional minutes or .7604 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.1604)	(.1604)
		(.1604)
Belleview-Santos Elementary School (#0101)		
5. [Ref. 10101] The course schedules for three ESE students (one student was in our Basic with ESE Services sample and two students were in our ESOL sample) incorrectly included a portion of the students' instructional minutes in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Belleview-Santos Elementary School (#0101) (Continued)		
111 Grades K-3 with ESE Services	.6991	
112 Grades 4-8 with ESE Services	.3995	
130 ESOL	(1.0986)	.0000
		.0000

Reddick-Collier Elementary School (#0162)

6. [Ref. 16201] The course schedule for one PK ESE student (in the October 2012 and February 2013 reporting survey periods) was incorrectly reported for more instructional minutes than were provided. The student was provided a total of 900 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 1,800 instructional minutes or .6000 FTE but was reported for a total of 1,952 instructional minutes or .6508 FTE. We propose the following adjustment:

254 ESE Support Level 4	(.0508)	(.0508)

7. [Ref. 16202] The file for one ESOL student did not contain an *ELL Student Plan* for the 2012-13 school year. We propose the following adjustment:

102 Basic 4-8	.4505	
130 ESOL	(.4505)	.0000
		(.0508)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Fessenden Elementary School (#0211)		
8. [Ref. 21101] The course schedule for one PK ESE student (in the October 2012 and February 2013 reporting survey periods) was incorrectly reported for more instructional minutes than were provided. The student was provided a total of 925 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy) for a total of 1,850 instructional minutes or .6166 FTE but was reported for a total of 2,011 instructional minutes or .6704 FTE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.0538)	(.0538)
		(.0538)
Fort King Middle School (#0221)		
9. [Ref. 22101] One ELL student's English language proficiency was not assessed prior to the student's extended ESOL placement for a fourth year and the file did not contain an *ELL Student Plan* for the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	.2549	
130 ESOL	(.2549)	.0000
10. [Ref. 22102] Three students (in our ESE Support Levels 4 and 5 sample) were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. However, the students were provided only on-campus instruction and two of the students should have been reported in Program No. 102 (Basic 4-8) and one student should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Fort King Middle School (#0221) (Continued)		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(1.5000)	.0000

11. [Ref. 22170] One teacher taught Basic subject area classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0817	
130 ESOL	(.0817)	.0000
		.0000

North Marion High School (#0331)

12. [Ref. 33170] One teacher taught Basic subject area classes that included an ELL student but had earned only 18 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1502	
130 ESOL	(.1502)	.0000
		.0000

Forest High School (#0351)

13. [Ref. 35101] The course schedule for one ESE student (in our ESOL sample) incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Forest High School (#0351) (Continued)		
113 Grades 9-12 with ESE Services	.4996	
130 ESOL	(.4996)	.0000

14. [Ref. 35102] One ELL student's English language proficiency was not assessed prior to the student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.6838	
130 ESOL	(.6838)	.0000

15. [Ref. 35103] The file for one ESE student in the Gifted ESE Program did not contain an EP covering the 2012-13 school year. We propose the following adjustment:

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

16. [Ref. 35104] Three Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(.1254)	(.1254)

17. [Ref. 35105] The timecards for ten Career Education 9-12 (OJT) students were missing and could not be located. We also noted that two of the students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	(2.0778)	(2.0778)
		(2.2032)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Wyomina Park Elementary School (#0431)		
18. [Ref. 43101] The course schedule for one ESE student (in our ESOL sample) incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.3213	
130 ESOL	(.3213)	.0000
19. [Ref. 43102] The course schedules for five PK ESE students were incorrectly reported for more instructional minutes than were provided as follows:		
a. Two students in the February 2013 reporting survey period were provided a total of 900 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 1,800 instructional minutes or .6000 FTE but were reported for a total of 1,951 instructional minutes or .6503 FTE.		
b. Three students (one student was in the October 2012 reporting survey period, one student was in the February 2013 reporting survey period, and one student was in both reporting survey periods) were provided a total of 925 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 3,700 instructional minutes or 1.2333 FTE but were reported for a total of 4,033 instructional minutes or 1.3443 FTE.		
We propose the following adjustment:		
254 ESE Support Level 4	(.1613)	(.1613)
		(.1613)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Vanguard High School (#0461)		
20. [Ref. 46170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.2751	
130 ESOL	(.2751)	.0000
		.0000
Hillcrest School (#0471)		
21. [Ref. 47101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	.5000	.0000
		.0000
Maplewood Elementary School (#0611)		
22. [Ref. 61101] The course schedules for 13 PK ESE students (1 student was in our Basic with ESE Services sample and 12 students were in our ESE Support Levels 4 and 5 sample) were incorrectly reported for more instructional minutes than were provided as follows:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

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

Maplewood Elementary School (#0611) (Continued)

a. Six students were provided a total of 900 instructional minutes per reporting survey period (three students were in the in the February 2013 reporting survey period and three students were in the October 2012 and February 2013 reporting survey periods) (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 8,100 instructional minutes or 2.7000 FTE but were reported for a total of 8,886 instructional minutes or 2.9620 FTE.

b. Seven students (two students were in the October 2012 reporting survey period, three students were in the February 2013 reporting survey period, and two students were in both reporting survey periods) were provided a total of 925 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 8,325 instructional minutes or 2.7750 FTE but were reported for a total of 8,901 instructional minutes or 2.9670 FTE. We also noted the *Matrix of Services* form for one of the above-noted students incorrectly included 13 Special Consideration points for which the student was not eligible, as the points were designated for PK children with a disability who were being served in the home or hospital on a one-to-one basis. Additionally, we noted that the student was eligible for 3 Special Consideration points that were not included for being a PK student earning less than .5000 FTE during a FTE reporting survey period.

We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0201)	
254 ESE Support Level 4	.2233	
255 ESE Support Level 5	(.6572)	(.4540)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Maplewood Elementary School (#0611) (Continued)		
23. [Ref. 61102] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program; however, the student was provided only on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000
		(.4540)
Belleview Middle School (#0631)		
24. [Ref. 63101] The course schedules for 1,157 students (13 students were in our Basic sample, 11 students were in our Basic with ESE Services sample, and 8 students were in our ESOL sample) were incorrectly reported at .5000 FTE per student. The School's bell schedule supported 235 instructional minutes for the first, second, and fourth through sixth periods and 315 instructional minutes for the third period that resulted a total of only 1,490 instructional minutes (approximately .4966 FTE per student reporting). Consequently, the students were overreported by .0034 FTE for each student reporting per survey. We also noted that one ELL student's English language proficiency was not assessed prior to the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
102 Basic 4-8	(5.4256)	
112 Grades 4-8 with ESE Services	(1.6048)	
130 ESOL	(.3136)	(7.3440)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Belleview Middle School (#0631) (Continued)		
25. [Ref. 63170] One teacher was not properly certified to teach ELL students and was not properly approved by the School Board to teach such students out of field. The teacher was approved to teach out of field by the School Board but the out-of-field approval did not specify the subject area to be taught; consequently, the out-of-field approval was inadequate. We also noted that the parents of the ELL students were not notified of the teacher's out-of-field status until after the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.5488	
130 ESOL	(.5488)	.0000
		(7.3440)
College Park Elementary School (#0651)		
26. [Ref. 65101] The course schedules for four PK ESE students (one student was in our Basic with ESE Services sample and three students were in our ESE Support Levels 4 and 5 sample) were incorrectly reported for more instructional minutes than were provided as follows:		
a. Three students in the October 2012 and February 2013 reporting survey periods were provided a total of 900 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 5,400 instructional minutes or 1.8000 FTE but were reported for a total of 5,766 instructional minutes or 1.9220 FTE.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
College Park Elementary School (#0651) (Continued)		
b. One student in the October 2012 and February 2013 reporting survey periods was provided a total of 950 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 1,900 instructional minutes or .6333 FTE but was reported for a total of 2,082 instructional minutes or .6940 FTE.		
We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.0406)	
254 ESE Support Level 4	(.1421)	(.1827)
		(.1827)
Belleview High School (#0661)		
27. [Ref. 66171] The parents of ELL students taught by one out-of-field teacher in the October 2012 reporting survey period were not notified of the teacher's out-of-field status. Since the student involved is already cited in Finding No. 28 (Ref. 66101), we present this disclosure finding with no proposed adjustment.		.0000
28. [Ref. 66101] The file for one ESOL student, who had returned after being out of the District for approximately 10 months, did not contain an *ELL Student Plan* or contain documentation that the student's English language proficiency had been assessed or that the parents of the student had been notified of their child's ESOL placement. We propose the following adjustment:		
103 Basic 9-12	.2672	
130 ESOL	(.2672)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Belleview High School (#0661) (Continued)		
29. [Ref. 66102] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a sixth year and the student's file did not contain an *ELL Student Plan* for the 2012-13 school year. We propose the following adjustment:		
103 Basic 9-12	.7012	
130 ESOL	(.7012)	.0000
30. [Ref. 66103] The timecards for two Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.2252)	(.2252)
31. [Ref. 66170] One teacher taught Basic subject area classes that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
103 Basic 9-12	.2168	
130 ESOL	(.2168)	.0000
		(.2252)
Saddlewood Elementary School (#0681)		
32. [Ref. 68101] The course schedules for three ESE students (one student was in our Basic with ESE Services sample and two students were in our ESOL sample) incorrectly included a portion of the students' instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Saddlewood Elementary School (#0681) (Continued)		
111 Grades K-3 with ESE Services	.6786	
112 Grades 4-8 with ESE Services	.6988	
130 ESOL	(1.3774)	.0000

33. [Ref. 68102] The file for one ELL student did not contain an *ELL Student Plan* for the 2012-13 school year. We propose the following adjustment:

101 Basic K-3	.4171	
130 ESOL	(.4171)	.0000

34. [Ref. 68103] The *ELL Student Plan* for one ELL student was incomplete as the course schedule supporting the courses that would employ ESOL strategies did not identify any such courses in the 2012-13 school year. We propose the following adjustment:

102 Basic 4-8	.4171	
130 ESOL	(.4171)	.0000

35. [Ref. 68104] The course schedules for six PK ESE students (one student was in our Basic with ESE Services sample and five students were in our ESE Support Levels 4 and 5 sample) were incorrectly reported for more instructional minutes than were provided as follows:

a. Three students (two students were in the October 2012 reporting survey period and one student was in the October 2012 and February 2013 reporting survey periods) were provided a total of 950 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 3,800 instructional minutes or 1.2667 FTE but were reported for a total of 4,223 instructional minutes or 1.4077 FTE.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Saddlewood Elementary School (#0681) (Continued)		
b. Three students in the February 2013 reporting survey period were provided a total of 900 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 2,700 instructional minutes or .9000 FTE but were reported for a total of 2,883 instructional minutes or .9611 FTE.		
We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.0806)	
254 ESE Support Level 4	(.1215)	(.2021)
		(.2021)
Liberty Middle School (#0691)		
36. [Ref. 69101] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.3388	
130 ESOL	(.3388)	.0000
37. [Ref. 69102] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fourth year. We also noted that the student's file did not contain an *ELL Student Plan* for the 2012-13 school year or evidence of an assessment of the student's English language proficiency. We propose the following adjustment:		
102 Basic 4-8	.7176	
130 ESOL	(.7176)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Liberty Middle School (#0691) (Continued)		
38. [Ref. 69170] One teacher taught Basic subject area classes that included ELL students but had earned only 2 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:		
102 Basic 4-8	.9517	
130 ESOL	(.9517)	.0000
		.0000
Marion Oaks Elementary School (#0731)		
39. [Ref. 73101] The course schedules for 12 PK ESE students were incorrectly reported for more instructional minutes than were provided as follows:		
a. Six students (one student was in the October 2012 reporting survey period, three students were in the February 2013 reporting survey period, and two students were in both reporting survey periods) were provided a total of 900 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 7,200 instructional minutes or 2.4000 FTE but were reported for a total of 7,912 instructional minutes or 2.6374 FTE.		
b. Six students (two students were in the October 2012 reporting survey period, one student was in the February 2013 reporting survey period, and three students were in both reporting survey periods) were provided a total of 950 instructional minutes per reporting survey period (inclusive of Speech and Language Therapy and Physical and Occupational Therapy) for a total of 8,550 instructional minutes or 2.8500 FTE but were reported for a total of 9,186 instructional minutes or 3.0617 FTE.		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Marion Oaks Elementary School (#0731) (Continued)		
We propose the following adjustment:		
254 ESE Support Level 4	(.4491)	(.4491)
40. [Ref. 73102] The course schedule for one ESE student incorrectly included a portion of the student's instructional time in Program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:		
111 Grades K-3 with ESE Services	.6656	
130 ESOL	(.6656)	.0000
41. [Ref. 73103] One ELL student's English language proficiency was not assessed to support the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
101 Basic K-3	.4171	
130 ESOL	(.4171)	.0000
42. [Ref. 73104] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:		
102 Basic 4-8	.4005	
130 ESOL	(.4005)	.0000
		(.4491)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Marion Virtual Instruction Program (#7001)		
43. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Social Science but taught a course that required certification in Art. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We present this disclosure finding with no proposed adjustment.		.0000
44. [Ref. 700101] The FTE for one course in one virtual education student's schedule was incorrectly reported. The full-year course was only reported for .1494 FTE but was eligible to be reported for .1667 FTE. We propose the following adjustment:		
102 Basic 4-8	.0173	.0173
		.0173
Marion Virtual Franchise (#7004)		
45. [Ref. 700401] One virtual education student was incorrectly reported for one virtual education course for which the student did not successfully complete. We propose the following adjustment:		
103 Basic 9-12	(.0834)	(.0834)
46. [Ref. 700402] The FTE for one course in one virtual education student's schedule was incorrectly reported. The course, which was a full-year course, was reported for .2502 FTE but the maximum allowed for a full-year course is .1667 FTE. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Marion Virtual Franchise (#7004) (Continued)		
103 Basic 9-12	(.0835)	(.0835)
		(.1669)
Student Services/ESE (#9346)		
47. [Ref. 934601] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
101 Basic K-3	(.0803)	
255 ESE Support Level 5	.0803	.0000
48. [Ref. 934602] The *Matrix of Services* form for one student incorrectly included 13 Special Consideration points for which the student was not eligible. The student received group instruction and not individualized instruction. We propose the following adjustment:		
254 ESE Support Level 4	.5000	
255 ESE Support Level 5	(.5000)	.0000
49. [Ref. 934670] One teacher was not properly certified and was not approved by the School Board to teach out of field until November 13, 2012, which was after the October 2012 reporting survey period. The teacher was certified in Elementary Education but taught a course that required certification in Science. We propose the following adjustment:		
102 Basic 4-8	.0301	
255 ESE Support Level 5	(.0301)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Marion Charter School (#9670)		
50. [Ref. 967001] The ELL Committee for one ELL student who scored English language proficient on all three levels of the CELLA test did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., FAC, prior to the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
101 Basic K-3	.9010	
130 ESOL	(.9010)	.0000
		.0000
Kingsbury Academy (#9731)		
51. [Ref. 973101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	.5000	.0000
		.0000
Proposed Net Adjustment		(11.6362)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Marion 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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (2) course schedules are reported in accordance with the requirements outlined in the *FTE General Instructions 2012-13* issued by the Department of Education, particularly with regard to PK and ESE students; (3) a full day of instruction contains at least the minimum of 1,500 instructional minutes per week; (4) students who are assessed as English language proficient and continue to need services are supported by an ELL Committee's recommendation that indicates at least two of the five criteria required as specified in Rule 6A-6.0902(2)(a)3., FAC; (5) ELL students are not reported beyond the maximum six-year period allowed for State funding of ESOL; (6) students' English language proficiencies are assessed and ELL Committees are convened timely to the students' extended ESOL placements and are reassessed upon extended absence from the District upon the students' return; (7) *ELL Student Plans* are made complete by including course schedules that clearly indicate the courses that would employ ESOL strategies and *ELL Student Plans* are reviewed and updated annually; (8) ESE students are reported in accordance with their *Matrix of Services* forms; (9) *Matrix of Services* forms are timely and properly completed and correctly scored and specific to on-campus instruction versus homebound instruction; (10) EPs are reviewed and updated as needed in a timely manner; (11) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (12) virtual education students are established as eligible and properly reported in accordance to the *FTE General Instructions 2012-13* and that the reporting does not exceed the maximum amount; (13) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (14) out-of-field teachers earn appropriate college credit or in-service training points as required by rule and the teachers' in-service training timelines; (15) parents are appropriately notified of teachers' out-of-field status; and (16) student documents are completed and maintained in the students' 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 FTE and FEFP.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Marion 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, 2013

REGULATORY CITATIONS

Reporting

Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, FS ..... Definitions

Section 1011.62, FS ..... Funds for Operation of Schools

Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Attendance

Section 1003.23, FS ..... Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

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

Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners

Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)

Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)

Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Marion 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, 2013

REGULATORY CITATIONS (Continued)

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

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

FTE General Instructions 2012-13

Exceptional Education

Section 1003.57, FS .....Exceptional Students Instruction

Section 1011.62, FS .....Funds for Operation of Schools

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

Rule 6A-6.03028, FAC .....Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities

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

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

Rule 6A-6.0331, FAC .....General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

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

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

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

Section 1012.55, FS .....Positions for Which Certificates Required

Rule 6A-1.0502, FAC .....Non-certificated Instructional Personnel

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

Rule 6A-4.001, FAC .....Instructional Personnel Certification

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Marion 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, 2013

REGULATORY CITATIONS (Continued)

Virtual Education

Section 1002.321, FS ..... Digital Learning

Section 1002.37, FS ..... The Florida Virtual School

Section 1002.45, FS ..... Virtual Instruction Programs

Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

The accompanying notes are an integral part of this schedule.

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. School District of Marion County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Marion 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 Marion County.

For the fiscal year ended June 30, 2013, the District operated 60 schools, 1 District cost center, and reported 3 virtual education cost centers, serving prekindergarten through twelfth grade students; reported 41,495.28 unweighted FTE; and received approximately $121.4 million in State funding through FEFP. 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 programs and services appropriate to the student's 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.

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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. For brick and mortar school students, 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 that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. 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:

Marion County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B - SAMPLING (Continued)

School Name/Description	Finding Number(s)
1. Howard Middle School	1 through 3
2. Anthony Elementary School	4
3. Belleview-Santos Elementary School	5
4. Reddick-Collier Elementary School	6 and 7
5. Fessenden Elementary School	8
6. Fort King Middle School	9 through 11
7. North Marion High School	12
8. Forest High School	13 through 17
9. Sparr Elementary School	NA
10. Wyomina Park Elementary School	18 and 19
11. Vanguard High School	20
12. Hillcrest School	21
13. Sunrise Elementary School	NA
14. Maplewood Elementary School	22 and 23
15. Romeo Elementary School	NA
16. Belleview Middle School	24 and 25
17. College Park Elementary School	26
18. Belleview High School	27 through 31
19. Saddlewood Elementary School	32 through 35
20. Liberty Middle School	36 through 38
21. Marion Oaks Elementary School	39 through 42
22. Marion Virtual Instruction Program	43 and 44
23. Marion Virtual Franchise	45 and 46
24. Marion eLearning	NA
25. Student Services/ESE	47 through 49
26. Marion Charter School*	50
27. Kingsbury Academy	51

*Charter School

AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

PHONE: 850-412-2722
FAX: 850-488-6975

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

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

We have examined management's assertion, included in its representation letter dated December 16, 2013, that the Marion 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, 2013. 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 2012-13* 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.

In our opinion, management's assertion that the Marion County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. 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 their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULES F and G.

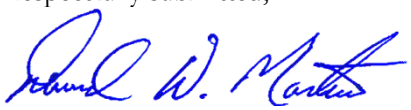
The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

---

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

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
Tallahassee, Florida
May 30, 2014

SCHEDULE F

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

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 an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of vehicles (617) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each survey. For example, a vehicle that transported students during the July and October 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (44,634) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
IDEA (K-12), Weighted	2,007
IDEA (K-12), Unweighted	6
IDEA (PK), Weighted	335
IDEA (PK), Unweighted	3
Teenage Parents and Infants	15
Two Miles or More	42,070
Center to Center (IDEA), Unweighted	113
Center to Center (CTE and Dual Enrollment)	85
Total	44,634

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2013

Our examination results are summarized below:

	Buses	Students	
Description	Proposed Net Adjustment	With Exceptions	Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(1)		
We sampled 334 of the 44,634 students reported as being transported by the District.		26	(21)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 123 students.	_	123	(34)
Total	(1)	149	(55)

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. The Marion 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 50.

Findings	**Students Transported Proposed Net Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. --] The District's reported number of buses in operation was overstated by one bus in the February 2013 reporting survey period. We propose the following adjustment:

February 2013 Survey	
Number of Buses in Operation	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
2. [Ref. 51] Our general tests disclosed that 85 elementary students in the October 2012 reporting survey period were incorrectly reported for a 90-day term length and in the Center to Center (CTE and Dual Enrollment) ridership category. The students were ESE students being transported only one day per week and should have been reported in the Center to Center (IDEA), Unweighted ridership category and only for an 18-day term. We propose the following adjustment:		
October 2012 Survey		
90 Days in Term		
Center to Center (CTE and Dual Enrollment)	(85)	
18 Days in Term		
Center to Center (IDEA), Unweighted	85	0
3. [Ref. 52] Our general tests disclosed that five students (one student was in our sample) were incorrectly reported in the IDEA (K-12), Weighted ridership category. The District contracted with the students' parents to provide transportation services for their children on a reimbursement basis in lieu of sending a bus to the students' home. Since the students were transported by their parents in a private passenger vehicle, the students are not eligible for this ridership category. However, we determined that the students were eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(4)	
Two Miles or More	4	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
4. [Ref. 53] One student in our sample was not enrolled in school during the July 2012 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:		
July 2012 Survey		
11 Days in Term		
Two Miles or More	(1)	(1)
5. [Ref. 54] Four students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The students were not ESE and since the students lived more than two miles from school, they were eligible to be reported in the Two Miles or More ridership category. We propose the following adjustments:		
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	2	0
6. [Ref. 55] The reported ridership of 54 students was not adequately supported. The students either were not listed on the bus driver's report, were indicated as being dropped from the route, or the bus drivers' reports indicated they were not transported during the 11-day reporting survey window. We propose the following adjustments:		
July 2012 Survey		
11 Days in Term		
Two Miles or More	(3)	
8 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(1)	
Two Miles or More	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
For the Fiscal Year Ended June 30, 2013

Findings		**Students Transported Proposed Net Adjustments**
October 2012 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	(2)	
Two Miles or More	(4)	
February 2013 Survey		
90 Days in Term		
IDEA (K-12), Weighted	(2)	
Two Miles or More	(33)	
June 2013 Survey		
10 Days in Term		
Two Miles or More	(2)	(54)
Proposed Net Adjustment		(55)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days in term and have documentation to support that reporting; (2) only those students who are recorded on a bus driver's report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (3) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs and are transported by other than passenger cars; (4) proper documentation is maintained to support that the students are properly enrolled in school; and (5) the number of buses in operation are accurately accounted for and have supporting documentation.

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., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation
Student Transportation General Instructions 2012-13

The accompanying notes are an integral part of this schedule.

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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 an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Marion County

For the fiscal year ended June 30, 2013, the District received approximately $10 million for student transportation as part of the State funding through FEFP. The District's transportation reporting by survey was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2012	40	355
October 2012	269	22,302
February 2013	269	21,646
June 2013	39	331
Total	617	44,634

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., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
Chapter 6A-3, FAC .....Transportation

Marion County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2013. 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

Marion County Public Schools
Where Every Child Can Learn

www.marion.k12.fl.us
512 SE Third Street • Ocala FL 34471-2212
PO Box 670 • Ocala FL 34478-0670
(352) 671-7700 • Fax (352) 671-7788
FRS (800) 955-8770 (voice) • (800) 955-8771 (TTY)

May 30, 2014

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

RE: Report on the Student FEFP and Transportation – Fiscal Year Ended June 30, 2013 - for Marion County Public Schools

Dear Mr. Martin:

The tentative examination findings and recommendations for both, FTE student and transportation, have been reviewed and are accepted as presented.

The district will continue to do collaborative work between departments and district staff to ensure greater accuracy and future compliance.

Please contact Vickye Vaughns-Geathers, Supervisor-Management Information Services, at 352-671-7700 if you have additional questions.

Sincerely,

George Tomyn
Superintendent of Schools

GT/vvg

George D. Tomyn, Superintendent | Nancy Stacy, District 1 | Carol Ely, District 2 | Bobby L. James, District 3 | Angie Boynton, District 4 | Ronald B. Crawford, District 5

– An Equal Opportunity School District & Drug-Free Workplace –

SAVE-A-FRIEND Hotline 1-877-7FRIEND

Be There