REPORT NO. 2015-056
DECEMBER 2014

CHARLOTTE 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 SUPERINTENDENT

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

Member	District No.
Lee Swift, Chair from 11-20-12	1
Alleen A. Miller	2
Andrea D. Messina, Chair to 11-19-12	3
Robert Segur from 11-20-12	3
Ian M. Vincent, Vice Chair	4
Barbara Rendell	5

Dr. Douglas K. Whittaker, Superintendent

The examination team leader was Mary Anne Pekkala, 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.

Charlotte 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

CMW	Class Minutes Weekly
CTE	Career and Technical Education
ELL	English Language Learner
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

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

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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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Charlotte 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:

- **Thirty-four of the 72 students in our ESOL sample, 19 of the 143 students in our ESE Support Levels 4 and 5 sample, and 15 of the 72 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. The District reported one charter school; however, none of the students who attended the charter school were reported in ESOL or Career Education 9-12 (OJT) Programs. Of the 143 students in our ESE Support Levels 4 and 5 sample, 1 student (less than 1 percent) attended a charter school and 1 of the 19 students (5.3 percent) with exceptions attended a charter school.**

Noncompliance related to reported FTE resulted in 53 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 14.8060 (negative 2.6926 is applicable to District schools other than charter schools and negative 12.1134 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 46.5751 (negative 34.2965 is applicable to District schools other than charter schools and a negative 12.2786 is applicable to charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of a negative 9 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 Charlotte County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative $166,878 (negative 46.5751 times $3,582.98), of which a negative $122,884 is applicable to District schools other than charter schools and a negative $43,994 is applicable to charter schools.

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 CHARLOTTE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Charlotte 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 Charlotte 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 appointed Superintendent of Schools. For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 22 District schools other than charter schools, 1 charter school, and 2 virtual education cost centers serving prekindergarten through twelfth grade students. The District reported 15,992.31 unweighted FTE for those students which included 363.96 unweighted FTE for charter school students and received approximately $12.3 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, including charter schools, 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $3.3 million for student transportation as part of the State funding through FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

DAVID W. MARTIN, CPA
AUDITOR GENERAL

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

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

We have examined the Charlotte 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: 34 of the 72 students in our ESOL sample,[1] 19 of the 143 students in our ESE Support Levels 4 and 5 sample,[2] and 15 of the 72 students in our Career Education 9-12 (OJT) sample[3] had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located. The District reported one charter school; however, none of the students who attended the charter school were reported in ESOL or Career Education 9-12 (OJT) Programs. Of the 143 students in our ESE Support Levels 4 and 5 sample, 1 student (less than 1 percent) attended a charter school and 1 of the 19 students (5.3 percent) with exceptions attended a charter school.

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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Charlotte 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.

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[1] *For ESOL, see SCHEDULE D, Finding Nos.* 3, 4, 13, 14, 17, 18, 20, 21, 22, 28, 30, 31, 32, 33, 37, 46, 48, and 49.

[2] *For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos.* 7, 9, 15, 19, 23, 25, 26, 35, 36, 45, and 51.

[3] *For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos.* 2, 5, 6, 16, 38, 39, 40, and 41.

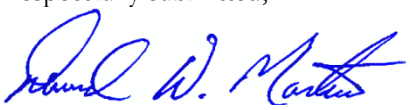
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations 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.[4] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in 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.

[4] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a 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
December 1, 2014

SCHEDULE A

Charlotte 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 15,992.31 unweighted FTE, which included 363.96 unweighted FTE for charter school students, at 22 District schools other than charter schools, 1 charter school, and 2 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 (25) consisted of the total number of brick and mortar schools in the District that offered courses, including the charter school, as well as the designated District virtual education cost centers in the District that offered virtual education instruction in FEFP-funded programs. The population of students (13,034) 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 at Schools Sampled		Students with	Unweighted FTE		Proposed
Programs	Population	Sample	Population	Sample	Exceptions	Population	Sample	Adjustments
Basic	23	14	10,175	158	0	12,325.3700	137.6238	22.2596
Basic with ESE Services	24	14	2,371	122	2	3,020.1600	104.0605	(1.8318)
ESOL	18	11	167	72	34	192.9500	52.1298	(22.6216)
ESE Support Levels 4 and 5	21	13	199	143	19	143.4300	84.0950	(11.9272)
Career Education 9-12	6	3	122	72	15	310.4000	12.4444	(.6850)
All Programs	25	15	13,034	567	70	15,992.3100	390.3535	(14.8060)

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Charlotte 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 (326 of which 325 are applicable to District schools other than charter schools and 1 is applicable to a charter school) 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 129 and found exceptions for 12 of those teachers. Of the 129 teachers sampled, 1 (less than 1 percent) taught at a charter school and none of the 12 teachers with exceptions taught at a charter school.

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

Charlotte 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

District Schools Other Than Charter Schools			
No. Program[1]	**Proposed Net Adjustment**[2]	**Cost Factor**	**Weighted FTE**[3]
101 Basic K-3	17.4450	1.117	19.4861
102 Basic 4-8	12.3710	1.000	12.3710
103 Basic 9-12	4.6890	1.020	4.7828
111 Grades K-3 with ESE Services	(.7200)	1.117	(.8042)
112 Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grades 9-12 with ESE Services	.4382	1.020	.4470
130 ESOL	(22.6216)	1.167	(26.3994)
254 ESE Support Level 4	(12.1237)	3.524	(42.7239)
255 ESE Support Level 5	.1765	5.044	.8903
300 Career Education 9-12	(.8470)	.999	(.8462)
Subtotal	(2.6926)		(34.2965)

Charter Schools			
No. Program[1]	**Proposed Net Adjustment**[2]	**Cost Factor**	**Weighted FTE**[3]
103 Basic 9-12	(12.2454)	1.020	(12.4903)
113 Grades 9-12 with ESE Services	(.0500)	1.020	(.0510)
255 ESE Support Level 5	.0200	5.044	.1009
300 Career Education 9-12	.1620	.999	.1618
Subtotal	(12.1134)		(12.2786)

Total Schools			
No. Program[1]	**Proposed Net Adjustment**[2]	**Cost Factor**	**Weighted FTE**[3]
101 Basic K-3	17.4450	1.117	19.4861
102 Basic 4-8	12.3710	1.000	12.3710
103 Basic 9-12	(7.5564)	1.020	(7.7075)
111 Grades K-3 with ESE Services	(.7200)	1.117	(.8042)
112 Grades 4-8 with ESE Services	(1.5000)	1.000	(1.5000)
113 Grades 9-12 with ESE Services	.3882	1.020	.3960
130 ESOL	(22.6216)	1.167	(26.3994)
254 ESE Support Level 4	(12.1237)	3.524	(42.7239)
255 ESE Support Level 5	.1965	5.044	.9911
300 Career Education 9-12	(.6850)	.999	(.6843)
Total	(14.8060)		(46.5751)

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[1] *See NOTE A6.*

[2] *These proposed net adjustments are for <u>un</u>weighted 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

Charlotte 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**	**#0031**	**#0042**	**#0051**	**Balance Forward**
101	Basic K-3	.....	.2502	.....	.2502
102	Basic 4-8	.....	.8174	.....	.8174
103	Basic 9-12	(.6055)	.8340	1.7502	1.9787
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.5000	.....	.5000
113	Grades 9-12 with ESE Services	.2766	.....	.....	.2766
130	ESOL	(.7834)	.....	(1.7502)	(2.5336)
254	ESE Support Level 4	.....	(2.2181)	.....	(2.2181)
255	ESE Support Level 5	.....	(.1835)	(.0400)	(.2235)
300	Career Education 9-12	.2908	.....	(.2914)	(.0006)
Total		(.8215)	.0000	(.3314)	(1.1529)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Charlotte 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**	**#0081**	**#0111**	**#0121**	**#0131**	**Balance Forward**
101	.2502	2.3300	6.3000	.....	.....	8.8802
102	.8174	.4400	.....	1.3600	2.6844	5.3018
103	1.9787	.....	.....	.....	.....	1.9787
111	.0000	(.2000)	(.5200)	.....	.....	(.7200)
112	.5000	.....	.....	(2.0000)	.....	(1.5000)
113	.2766	.....	.....	.....	.....	.2766
130	(2.5336)	(2.2400)	(6.3000)	(.3600)	(2.6844)	(14.1180)
254	(2.2181)	.....	.0000	.....	.....	(2.2181)
255	(.2235)	.....	.5000	.0500	.....	.3265
300	(.0006)	.....	.....	.....	.....	(.0006)
Total	(1.1529)	.3300	(.0200)	(.9500)	.0000	(1.7929)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Charlotte 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**	**#0141**	**#0151**	**#0251**	**#0301**	**Balance Forward**
101	8.8802	1.0700	.....	.8600	6.6348	17.4450
102	5.3018	.2100	.....	2.5800	4.2792	12.3710
103	1.9787	.....	2.7103	.....	.....	4.6890
111	(.7200)	.....	.....	.....	.....	(.7200)
112	(1.5000)	.....	.....	.....	.....	(1.5000)
113	.2766	.....	.1616	.....	.....	.4382
130	(14.1180)	(1.2800)	(2.6836)	(3.4400)	(1.1000)	(22.6216)
254	(2.2181)	.....	(.0916)	.....	(9.8140)	(12.1237)
255	.3265	.....	(.1600)	.0100	.....	.1765
300	(.0006)	.....	(.8464)	.....	.....	(.8470)
Total	(1.7929)	.0000	(.9097)	.0100	.0000	(2.6926)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Charlotte 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**	**Brought Forward**	**#0502***	**Total**
101	Basic K-3	17.4450	.....	17.4450
102	Basic 4-8	12.3710	.....	12.3710
103	Basic 9-12	4.6890	(12.2454)	(7.5564)
111	Grades K-3 with ESE Services	(.7200)	.....	(.7200)
112	Grades 4-8 with ESE Services	(1.5000)	.....	(1.5000)
113	Grades 9-12 with ESE Services	.4382	(.0500)	.3882
130	ESOL	(22.6216)	.....	(22.6216)
254	ESE Support Level 4	(12.1237)	.....	(12.1237)
255	ESE Support Level 5	.1765	.0200	.1965
300	Career Education 9-12	(.8470)	.1620	(.6850)
Total		(2.6926)	(12.1134)	(14.8060)

* Charter School

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Charlotte 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 ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Charlotte 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 pages 32 and 31.

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.	
District-Wide – Incorrect Reporting of Course Schedules	
1. [Ref. 2] Our examination disclosed that the District reported to the Department of Education students' schedules with course numbers unrelated to the subject area of instruction provided. Students taking various courses for credit recovery were reported under course No. 1700300 (Research 1) and No. 1700320 (Research 3). At the time of completion, the course numbers were updated in District records to reflect the actual courses taken. We present this disclosure Finding with no proposed adjustment.	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Charlotte High School (#0031)		
2. [Ref. 3101] One Career Education 9-12 (OJT) student was not in attendance during the reporting survey period and should not have been included with the survey's results. We also noted that there was no timecard to support the student's reported work hours. We propose the following adjustment:		
103 Basic 9-12	(.3334)	
300 Career Education 9-12	(.1666)	(.5000)
3. [Ref. 3102] An ELL Committee was not convened within 30 school days of one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:		
103 Basic 9-12	.3750	
130 ESOL	(.3750)	.0000
4. [Ref. 3103] One ELL student's English language proficiency was not assessed within 30 school days of the student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
103 Basic 9-12	.4084	
130 ESOL	(.4084)	.0000
5. [Ref. 3104] The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.0166)	(.0166)
6. [Ref. 3105] One Career Education 9-12 (OJT) student was reported for more work hours than were supported by the student's timecard. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Charlotte High School (#0031) (Continued)		
300 Career Education 9-12	(.0516)	(.0516)

7. [Ref. 3106] The course schedules for two ESE students who were provided intermittent homebound instruction were incorrectly reported. The two students were scheduled to receive at least 1,500 minutes (or .5000 FTE) of on-campus instruction each during the October 2012 reporting survey week but were only reported for .4534 and .2234 FTE. We also noted that a course for one of these students was reported for 65 minutes (or .0217 FTE) but should have been reported for 130 minutes (or .0434 FTE) in the February 2013 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0683	
113 Grades 9-12 with ESE Services	.2766	.3449

8. [Ref. 3107/3108] The course schedules for 19 students (not in our original sample) were incorrectly funded for one course in the students' schedules. We determined that one course (course No. 1700320 [Research 3]) was provided by either the Florida Virtual School (Ref. 3107 - 12 students) or the Charlotte Virtual Franchise (Ref. 3108 – 7 students). Courses offered through virtual education cost centers should have been reported for .0000 FTE during the October 2012 and February 2013 reporting survey periods and reported for FTE only when the courses were successfully completed, under the appropriate virtual education cost center number, and not until the June 2013 reporting survey period. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Charlotte High School (#0031) (Continued)		
Ref. 3107		
103 Basic 9-12	(.8574)	
300 Career Education 9-12	.3504	(.5070)
Ref. 3108		
103 Basic 9-12	(.2664)	
300 Career Education 9-12	.1752	(.0912)
		(.8215)
Charlotte Harbor School (#0042)		
9. [Ref. 4201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
10. [Ref. 4270] One teacher did not demonstrate subject mastery of all four of the General Knowledge subtests within one year of the teacher's February 15, 2011, employment date; therefore, the teacher should not have been employed at the beginning of the 2012-13 school year. We noted that the teacher passed all of the General Knowledge subtests on December 1, 2012, which was after the October 2012 reporting survey period. We propose the following adjustment:		
101 Basic K-3	.2502	
102 Basic 4-8	.8174	
103 Basic 9-12	.8340	
254 ESE Support Level 4	(1.7181)	
255 ESE Support Level 5	(.1835)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**

Follow-Up to Management's Response (Ref. 4270):

In his written response, the Superintendent contends that nothing in Section 1011.62(1)(c), FS, or Section 1011.62(1)(e), FS, indicates or could be construed to indicate that the funding for support level IV students is dependent on either the course in which the student is enrolled or the teacher providing instruction to the student. He further states that the student's eligibility for placement into the ESE Program is the determining factor and not a teacher's qualification. The issue in this Finding is related specifically to the qualifications of the teacher and we have noted in our Finding that the teacher cited was not qualified to teach and was not documented as meeting other criteria allowing the teacher to provide the instruction while obtaining these qualifications. Consistent with previous actions of the Department of Education in adjusting weighted funding for teacher-related exceptions, it is our practice to propose adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education. Accordingly, our Finding stands as originally presented.

Lemon Bay High School (#0051)

11. [Ref. 5170] One teacher taught a Basic subject area class 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. Since the student has been cited in Finding No. 13 (Ref. 5101), we present this disclosure Finding with no proposed adjustment. .0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Lemon Bay High School (#0051) (Continued)		
12. [Ref. 5171] One teacher was approved by the School Board to teach Math out of field; however, the parents of the student were not appropriately notified of the teacher's out-of-field status. The only method of notification was to post the School's newsletter on the School's Web site. The parents should have been notified through a direct letter or newsletter that was mailed to the student's home or provided to the student for home delivery. Since the student has been cited in Finding No. 13 (Ref. 5101), we present this disclosure Finding with no proposed adjustment.		.0000
13. [Ref. 5101] The files for two ELL students did not contain evidence to support that the students' parents had been notified of their children's ESOL placements. We also noted that the file for one of these students did not contain an English language assessment to support the student's initial ESOL placement. We propose the following adjustment:		
103 Basic 9-12	1.4168	
130 ESOL	(1.4168)	.0000
14. [Ref. 5102] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:		
103 Basic 9-12	.3334	
130 ESOL	(.3334)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Lemon Bay High School (#0051) (Continued)		
15. [Ref. 5103] The instructional time for one ESE student in the Hospital and Homebound Program was incorrectly reported. The student was provided 150 minutes (or .0500 FTE) of homebound instruction but was reported for 270 minutes (or .0900 FTE) of such instruction. We propose the following adjustment:		
255 ESE Support Level 5	(.0400)	(.0400)
16. [Ref. 5104] The timecards for three Career Education 9-12 (OJT) students were missing and could not be located. We propose the following adjustment:		
300 Career Education 9-12	(.2914)	(.2914)
		(.3314)
East Elementary School (#0081)		
17. [Ref. 8101] The *ELL Student Plans* for two students in ESOL were incomplete as the students' course schedules supporting the courses that would employ ESOL strategies were not made part of the *ELL Student Plans*. We propose the following adjustment:		
101 Basic K-3	1.8000	
130 ESOL	(1.8000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
East Elementary School (#0081) (Continued)		
18. [Ref. 8102] An ELL Committee was not convened within 30 school days of one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We noted that an ELL Committee convened on October 18, 2012, and recommended that the student be exited from the ESOL Program. We also noted that the student's *ELL Student Plan* for the 2012-13 school year was dated July 23, 2011, and did not include the student's course schedule supporting the courses that would employ ESOL strategies. We propose the following adjustment:		
102 Basic 4-8	.4400	
130 ESOL	(.4400)	.0000
19. [Ref. 8103] The course schedules for two ESE students that were provided intermittent homebound instruction were incorrectly reported. The students were attending school and received 1,500 instructional minutes (or .5000 FTE) of on-campus instruction during the survey week but were only reported for .2000 or .4700 FTE, respectively. We also noted that one of these students was incorrectly reported in Program No. 111 (Grades K-3 with ESE Services) rather than in Program No. 101 (Basic K-3). We propose the following adjustment:		
101 Basic K-3	.5300	
111 Grades K-3 with ESE Services	(.2000)	.3300
		.3300
Neil Armstrong Elementary School (#0111)		
20. [Ref. 11101] An ELL Committee was not convened within 30 school days of one student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Neil Armstrong Elementary School (#0111) (Continued)		
101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000

21. [Ref. 11102] The *ELL Student Plans* for three students enrolled in the ESOL Program were missing and could not be located. We propose the following adjustment:

101 Basic K-3	2.2500	
22 SOL	(2.2500)	.0000

22. [Ref. 11103] We noted the following exceptions for four ELL students: (a) the file for one student did not contain evidence to support that the student's parents had been notified of their child's ESOL placement, and (b) we were unable to determine whether the parents of three students were notified of their children's ESOL placements prior to the October 2012 and February 2013 reporting survey periods as the parental notification letters were not dated. We propose the following adjustment:

101 Basic K-3	3.1500	
130 ESOL	(3.1500)	.0000

23. [Ref. 11104] Six ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	(1.5000)	
254 ESE Support Level 4	1.5000	
111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	.5000	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Neil Armstrong Elementary School (#0111) (Continued)		
24. [Ref. 11105] The Speech Therapist contact logs for one part-time ESE student were missing and could not be located. We propose the following adjustment:		
111 Grades K-3 with ESE Services	(.0200)	(.0200)
		(.0200)
Punta Gorda Middle School (#0121)		
25. [Ref. 12101] The instructional time for one ESE student enrolled in the Hospital and Homebound Program was incorrectly reported. The student was reported for 135 minutes (or .0450 FTE) of homebound instruction but was provided 285 minutes (or .0950 FTE) of such instruction. We propose the following adjustment:		
255 ESE Support Level 5	.0500	.0500
26. [Ref. 12102] One ESE student (in our ESE Support Levels 4 and 5 sample) was not in attendance during the October 2012 reporting survey period and should not have been included with the survey's results. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)
27. [Ref. 12103] The file for one ESE student did not contain an IEP that covered the 2012-13 school year. We propose the following adjustment:		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Punta Gorda Middle School (#0121) (Continued)		
28. [Ref. 12104] The *ELL Student Plan* for one student was not prepared until October 18, 2012, which was after the October 2012 reporting survey period. We also noted that the letter notifying the parents of their child's ESOL placement was not signed by the parent until October 17, 2012, which was also after the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.3600	
130 ESOL	(.3600)	.0000
29. [Ref. 12105] We noted that not all teachers were taking attendance for every class period on a daily basis as required by the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The School's electronic attendance recordkeeping system defaults to the student attendance record to indicate present when attendance is not taken by a teacher; consequently, the attendance record for one student (not in our original sample) indicated present for one or more of the periods where attendance was not taken. However, the student was absent during the entire February 2013 reporting survey period and should not have been reported with the survey's results. We propose the following adjustment:		
112 Grades 4-8 with ESE Services	(.5000)	(.5000)
		(.9500)
Port Charlotte Middle School (#0131)		
30. [Ref. 13101] Students' course schedules were reported for 348 CMW for each course rather than 215 CMW in accordance with the School's bell schedule. Consequently, the amount of instructional time in ESOL was overstated for 11 students (3 students were in our sample). We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Port Charlotte Middle School (#0131) (Continued)		
102 Basic 4-8	1.5432	
130 ESOL	(1.5432)	.0000

31. [Ref. 13102] An ELL Committee was not convened within 30 school days of one student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We also noted that the student's course schedule was reported for 348 CMW for each course rather than 215 CMW in accordance with the School's bell schedule. We propose the following adjustment:

102 Basic 4-8	.6412	
130 ESOL	(.6412)	.0000

32. [Ref. 13103] The file for one ELL student did not contain evidence to support that the student's parents had been notified of their child's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		.0000

Meadow Park Elementary School (#0141)

33. [Ref. 14101] One student's *ELL Student Plan* was not reviewed and updated for the 2012-13 school year and did not identify any of the courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8600	
130 ESOL	(.8600)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Meadow Park Elementary School (#0141) (Continued)		
34. [Ref. 14170/71] The parents of the ELL students taught by two out-of-field ESOL teachers were not notified of the teachers' out-of-field status until October 29, 2012, which was after the October 2012 reporting survey period. We propose the following adjustments:		
Ref. 14170		
102 Basic 4-8	.2100	
130 ESOL	(.2100)	.0000
Ref. 14171		
101 Basic K-3	.2100	
130 ESOL	(.2100)	.0000
		.0000
Port Charlotte High School (#0151)		
35. [Ref. 15101] The IEPs for one ESE student in the Hospital and Homebound Program authorized 60 CMW of instruction each reporting survey period; however, the student was reported for 240 CMW and 300 CMW during the October 2012 and February 2013 reporting survey periods. We propose the following adjustment:		
255 ESE Support Level 5	(.1400)	(.1400)
36. [Ref. 15102] The course schedules for two ESE students that were provided intermittent homebound instruction were incorrectly reported for both on-campus and homebound instruction. We determined that the students were receiving their full schedule of instruction while on-campus during the October 2012 and February 2013 reporting survey periods (4,500 minutes [or 1.5000 FTE]). The students were reported for a total of 3,660 minutes (1.2201 FTE). *Finding Continues on Next Page.*		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Port Charlotte High School (#0151) (Continued)		
We also noted that a portion of one of the student's schedules was incorrectly reported in Program No. 255 (ESE Support Level 5). We propose the following adjustment:		
103 Basic 9-12	.3601	
113 Grades 9-12 with ESE Services	.0116	
255 ESE Support Level 5	(.0200)	
300 Career Education 9-12	(.0718)	.2799
37. [Ref. 15103] ELL Committees were not convened within 30 school days of four students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or sixth year. We also noted that the English language proficiency of two of these students was not assessed within 30 school days of the students' ESOL anniversary dates. We propose the following adjustment:		
103 Basic 9-12	2.3836	
130 ESOL	(2.3836)	.0000
38. [Ref. 15104] The timecards for five Career Education 9-12 (OJT) students were missing and could not be located. We also noted that the course schedule for one of these students who was an ESE student incorrectly included a portion of the student's instructional time in Program No. 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:		
103 Basic 9-12	(.1500)	
113 Grades 9-12 with ESE Services	.1500	
300 Career Education 9-12	(.7082)	(.7082)
39. [Ref. 15105] Two Career Education 9-12 (OJT) students were reported for more work hours than were supported by the students' timecards. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Port Charlotte High School (#0151) (Continued)		
300 Career Education 9-12	(.0332)	(.0332)

40. [Ref. 15106] The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.0332)	(.0332)

41. [Ref. 15107] The timecard for one Career Education 9-12 (OJT) student included hours worked from two different jobs but only reflected one employer's signature; consequently, we were unable to determine which hours were verified by the employer. We propose the following adjustment:

103 Basic 9-12	(.2000)	(.2000)

42. [Ref. 15108] The School's attendance procedures were not in compliance with the Department of Education's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The procedures require that attendance be maintained on a period-by-period basis for students in grades 9-12 and procedures for electronic recordkeeping systems further require that an exception report be generated on a regular basis so that the Principal or the Principal's designee may ensure that some positive action is taken in each period. The School did not always document its attempts to ensure that such action was taken and that follow-up was made to ensure that those teachers ultimately recorded the missing attendance. However, we were able to verify the attendance for our sample students, with the exception of one student, for at least one period during the reporting survey periods. We propose the following adjustment for that one student:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Port Charlotte High School (#0151) (Continued)		
103 Basic 9-12	(.0750)	(.0750)

43. [Ref. 15170] One teacher taught a Basic subject area class 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	.2250	
130 ESOL	(.2250)	.0000

44. [Ref. 15171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field in Math and Career Education (Ref. 15171) or Social Science (Ref. 15172). We also noted that the parents of the students were not appropriately notified of the teachers' out-of-field status. The November 2012 School newsletter indicated that the teachers were not meeting the "highly qualified" status in Math (Ref. 15171) or Social Science (Ref. 15172) but did not indicate that the teachers were teaching out of field. We propose the following adjustments:

Ref. 15171		
103 Basic 9-12	.0916	
254 ESE Support Level 4	(.0916)	.0000
Ref. 15172		
103 Basic 9-12	.0750	
130 ESOL	(.0750)	.0000
		(.9097)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Deep Creek Elementary School (#0251)		
45. [Ref. 25101] The instructional time for one ESE student enrolled in the Hospital and Homebound Program was incorrectly reported. The student was reported for 90 minutes (or .0300 FTE) of homebound instruction but was actually provided 120 minutes (or .0400 FTE) of such instruction. We propose the following adjustment:		
255 ESE Support Level 5	.0100	.0100
46. [Ref. 25102] The *ELL Student Plans* for five students were incomplete as the students' course schedules supporting the courses that would employ ESOL strategies were not made part of the students' *ELL Student Plans*. We also noted that: (a) an ELL Committee was not convened to consider one of these student's extended ESOL placement for a fifth year, and (b) the file for one of these students did not contain documentation that the student's parents were notified of their child's ESOL placement. We propose the following adjustment:		
101 Basic K-3	.8600	
102 Basic 4-8	2.5800	
130 ESOL	(3.4400)	.0000
		.0100
Kingsway Elementary School (#0301)		
47. [Ref. 30170] The parents of one ELL student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in ESOL. Since the student has been cited in Finding No. 49 (Ref. 30102), we present this disclosure Finding with no proposed adjustment.		
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Kingsway Elementary School (#0301) (Continued)		
48. [Ref. 30101] The *ELL Student Plan* for one student enrolled in the ESOL Program was missing and could not be located. We propose the following adjustment:		
101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000
49. [Ref. 30102] The *ELL Student Plan* for one student enrolled in the ESOL Program was not updated with the student's instructional schedule until January 10, 2013, which was after the October 2012 reporting survey period. We propose the following adjustment:		
102 Basic 4-8	.4500	
130 ESOL	(.4500)	.0000
50. [Ref. 30171/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field in ESOL (Ref. 30171), Elementary Education (Ref. 30172), or courses that required the Autism Spectrum Disorder endorsement (Ref. 30173). We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:		
Ref. 30171		
102 Basic 4-8	.2000	
130 ESOL	(.2000)	.0000
Ref. 30172		
101 Basic K-3	.7592	
102 Basic 4-8	.0100	
254 ESE Support Level 4	(.7692)	.0000
Ref. 30173		
101 Basic K-3	5.4256	
102 Basic 4-8	3.6192	
254 ESE Support Level 4	(9.0448)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**

Follow-Up to Management's Response (Ref. 30171/72/73):

In his written response, the Superintendent contends that nothing in Section 1011.62(1)(c), FS, or Section 1011.62(1)(e), FS, indicates or could be construed to indicate that the funding for support level IV students is dependent on either the course in which the student is enrolled or the teacher providing instruction to the student. He further states that the student's eligibility for placement into the ESE Program is the determining factor and not a teacher's qualification. The issue in this Finding is related specifically to the qualifications of the teachers and we have noted in our Finding that the teachers cited were not qualified to teach and were not documented as meeting other criteria allowing the teachers to provide the instruction while obtaining these qualifications. Consistent with previous actions of the Department of Education in adjusting weighted funding for teacher-related exceptions, it is our practice to propose adjustments to reduce students' weighted funding to Basic funding for teacher-related exceptions, regardless of whether the students involved are in ESE, ESOL, or Career Education. Accordingly, our Finding stands as originally presented.

Edison Collegiate High School (#0502) Charter School

51. [Ref. 50201] The instructional time for one ESE student enrolled in the Hospital and Homebound Program was incorrectly reported. The student was reported for 60 minutes (or .0200 FTE) of homebound instruction but was actually provided 120 minutes (or .0400 FTE) of such instruction. We propose the following adjustment:

255 ESE Support Level 5	.0200	.0200

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Charlotte 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)**
Edison Collegiate High School (#0502) Charter School (Continued)		
52. [Ref. 50202] The course schedules for 66 dual-enrollment students (not in our original sample) were incorrectly reported. The individual courses were reported for instructional minutes ranging from 115 to 750 minutes but should have been reported for 225 or 450 minutes in accordance with the School's bell schedule. We propose the following adjustment:		
103 Basic 9-12	(8.3500)	(8.3500)
53. [Ref. 50203] The course schedules for 33 students (not in our original sample) included course No. 1700320 (Research 3). This course was determined to be study hall and not eligible for FEFP funding. We also noted that the reported instructional minutes were overstated for 12 of these students. We propose the following adjustment:		
103 Basic 9-12	(3.8954)	
113 Grades 9-12 with ESE Services	(.0500)	
300 Career Education 9-12	.1620	(3.7834)
		(12.1134)
Proposed Net Adjustment		(14.8060)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Charlotte 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) attendance recordkeeping policies and procedures are followed and meet State requirements, particularly with regard to the accurate recording of period-by-period attendance; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (3) 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 receiving intermittent homebound instruction and students reported in ESE Support Levels 4 and 5; (4) students' schedules are reported with course numbers that accurately reflect the courses taught at that school and courses in study hall are not reported for FEFP funding; (5) students' course schedules are reported in accordance with the Schools' bell schedules; (6) the English language proficiencies are assessed timely and ELL Committees are convened timely to consider the students' ESOL placements based on the students' individual anniversary dates; (7) adequate documentation is maintained on file to support the students' placement in the ESOL Program; (8) *ELL Student Plans* are complete, accurate, timely prepared, and retained in readily accessible files; (9) *ELL Student Plans* identify all scheduled courses that are to employ ESOL strategies; (10) parent notifications of their child's ESOL placement are clearly dated and timely prepared and sent; (11) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructor's contact logs and time authorized on the students' IEPs; (12) students reported for homebound instruction and on-campus instruction are reported for actual instructional time provided during the reporting survey week; (13) ESE students are reported in accordance with the students' *Matrix of Services* forms; (14) IEPs are timely prepared and retained on file; (15) therapy contact logs are retained to support the reported instructional time; (16) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, dated, and retained in readily accessible files; (17) teachers that are issued a temporary certificate complete the General Knowledge requirements within one year of the teacher's date of hire; (18) teachers are properly certified or, if out of field, are timely approved to teach out of field by the School Board; (19) out-of-field teachers earn appropriate college credit or in-service training points as required by rule and their in-service training timeline; and (20) parents are appropriately notified of teachers' out-of-field status.

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Charlotte 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 (Continued)

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), FS .....Dual Enrollment Programs

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 Handbook

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Charlotte 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)

English for Speakers of Other Languages (ESOL) (Continued)

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

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

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Charlotte 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)

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

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.

Charlotte 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 Charlotte County

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

For the fiscal year ended June 30, 2013, State funding through FEFP was provided to the District for 22 schools other than charter schools, 1 charter school, and 2 virtual education cost centers, serving prekindergarten through twelfth grade students. The District reported 15,992.31 unweighted FTE which included 363.96 unweighted FTE for charter school students and received approximately $12.3 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, including charter schools, 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.

Charlotte 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.

Charlotte 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

Charlotte 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

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:

School Name/Description	Finding Number(s)
District-Wide – Incorrect Reporting of Course Schedules	1
1. Charlotte High School	2 through 8
2. Charlotte Harbor School	9 and 10
3. Lemon Bay High School	11 through 16
4. East Elementary School	17 through 19
5. Neil Armstrong Elementary School	20 through 24
6. Punta Gorda Middle School	25 through 29
7. Port Charlotte Middle School	30 through 32
8. Meadow Park Elementary School	33 and 34
9. Port Charlotte High School	35 through 44
10. L. A. Ainger Middle School	NA
11. Deep Creek Elementary School	45 and 46
12. Kingsway Elementary School	47 through 50
13. Edison Collegiate High School *	51 through 53
14. Charlotte Virtual Instruction Program	NA
15. Charlotte Virtual Franchise	NA

* Charter School

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

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

We have examined management's assertion, included in its representation letter dated March 7, 2014, that the Charlotte 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 Charlotte 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.

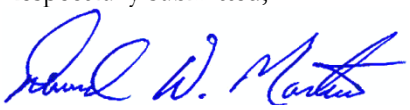
The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

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[1] *A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a 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
December 1, 2014

SCHEDULE F

Charlotte 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 (198) 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 (15,038) 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	801
IDEA (K-12), Unweighted	20
IDEA (PK), Weighted	126
Teenage Parents and Infants	33
Hazardous Walking	281
Two Miles or More	13,574
Center to Center (IDEA), Unweighted	103
Center to Center (CTE and Dual Enrollment)	100
Total	15,038

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)

Charlotte 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:

	Students	
Description	With Exceptions	Proposed Net Adjustment
We sampled 337 of the 15,038 students reported as being transported by the District.	9	(3)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 9 students.	9	(6)
Total	18	(9)

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

Charlotte 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 Charlotte 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. 51] The number of days in term for 81 students was incorrectly reported for 21 days in term rather than the 20 days in term as supported by the school's instructional calendar. We also noted that the IEPs for 3 of these students (2 students were in our sample) indicated that the students met at least one of the five criteria for IDEA-Weighted classification and should have been reported in the IDEA (K-12), Weighted ridership category rather than the Two Miles or More ridership category. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Charlotte 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**
June 2013 Survey		
21 Days in Term		
Hazardous Walking	(1)	
Two Miles or More	(80)	
20 Days in Term		
IDEA (K-12), Weighted	3	
Hazardous Walking	1	
Two Miles or More	77	0

2. [Ref. 52] Our general tests for the Charlotte County School District disclosed that three students with no matching demographic record in the State FTE database were actually enrolled in the Sarasota County School District. Absent a written agreement between the two Districts, the district of enrollment should report the student for State transportation funding. Accordingly, these students were not eligible for State transportation funding. We propose the following adjustment:

February 2013 Survey		
90 Days in Term		
Two Miles or More	(3)	(3)

3. [Ref. 53] Our general review of the reported number of days in term disclosed that three students (one of these students was in our sample) reported in Center to Center (IDEA), Unweighted were incorrectly reported as follows:

a. One student was transported from home to school and lived more than two miles from the school; therefore, the student should have been reported in the Two Miles or More ridership category.

b. One student was reported for 90 days in term but should have been reported for 16 days in term.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Charlotte 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**
c. One student was incorrectly reported for 16 days in term. The student was transported from home to school and lived more than two miles from school; therefore, the student should have been reported in the Two Miles or More ridership category for 90 days in term.		
We propose the following adjustment:		
a. February 2013 Survey		
90 Days in Term		
Two Miles or More	1	
Center to Center (IDEA), Unweighted	(1)	
b. February 2013 Survey		
90 Days in Term		
Center to Center (IDEA), Unweighted	(1)	
16 Days in Term		
Center to Center (IDEA), Unweighted	1	
c. February 2013 Survey		
90 Days in Term		
Two Miles or More	1	
16 Days in Term		
Center to Center (IDEA), Unweighted	(1)	0

4. [Ref. 54] Five students (three of these students were in our sample) were incorrectly reported in the Teenage Parents and Infants ridership category as follows:

a. Two of these students were not enrolled in a Teenage Parents and Infants Program; therefore, these two students and the child of one of these students were not eligible to be reported in this ridership category.

b. There was no documentation to establish a parent-infant relationship with two students reported in the Teenage Parents and Infants Program.

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Charlotte 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**
We determined that three of the five students were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:		
a. October 2012 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	
Two Miles or More	1	
February 2013 Survey		
90 Days in Term		
Teenage Parents and Infants	(1)	
Two Miles or More	1	(1)
b. February 2013 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	
Two Miles or More	1	(1)
5. [Ref. 55] One student in our sample was incorrectly reported in the IDEA (PK), Weighted ridership category. The student's IEP did not indicate that the student met one or more of the five criteria required for IDEA-Weighted classification. We determined that the student was eligible to be reported in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:		
February 2013 Survey		
90 Days in Term		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0
6. [Ref. 56] Four students (two of these students were in our sample) were incorrectly reported in the Hazardous Walking ridership category. We determined that the hazardous walking location code associated with these students indicated a location that the students were not required to cross when walking to their assigned school. We propose the following adjustment:		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Charlotte 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**
February 2013 Survey		
90 Days in Term		
Hazardous Walking	(4)	(4)
Proposed Net Adjustment		(9)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Charlotte 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 have documentation to support that reporting, particularly with regard to students in the IDEA and Teenage Parents and Infants ridership categories; (2) only eligible students who live less than two miles from their assigned school and are on a route that meets the criteria for hazardous walking conditions are reported in the Hazardous Walking ridership category; (3) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students' IEPs; (4) transported students are reported for the correct number of days in term; and (5) students transported to neighboring counties are reported for State transportation funding only when in accordance with a written agreement with the neighboring county.

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 1002.33, FS..... Charter Schools
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.

Charlotte 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 Charlotte County

For the fiscal year ended June 30, 2013, the District received approximately $3.3 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	6	52
October 2012	90	7,475
February 2013	90	7,375
June 2013	12	136
Total	198	15,038

3. Statutes and Rules

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

Chapter 1002.33, FS .....Charter Schools
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

Charlotte 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

Douglas K. Whittaker, Ed.D.
Superintendent

CHARLOTTE COUNTY Public Schools
Our Vision - Student Success!

School Board

Lee Swift, Chairman
Barbara Rendell, Vice-Chairman
Alleen Miller
Bob Segur
Ian Vincent

December 1, 2014

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

Dear Mr. Martin:

We have reviewed the findings in your report on the examination of full-time equivalent (FTE) students and student transportation for Charlotte County Public Schools for the fiscal year ended June 30, 2013 and hereby submits our written response as required by law.

Based on our review of your findings we do not dispute the following findings numbered in the draft report as: 1-9, 11-49, and 51-53.

We believe that findings numbered 10 and 50 are the result of a misapplication of the laws and rules governing the funding of support level IV students. Based on the statutes the legislature clearly recognizes that exceptional student education (ESE) students in support level IV (FEFP program no. 254) require a higher level of funding due to the nature and intensity of services needed for certain students.

The additional services needed for a student classified as support level IV to be successful normally go far beyond those provided by just a classroom teacher. Based on Section 1011.62(1)(c), F.S. "the Commissioner of Education shall specify a matrix of services and intensity levels to be used by districts in the determination of the two weighted cost factors for exceptional students with the highest levels of need. For these students the funding support level shall fund the exceptional students' education program…" it is clear that the legislature has determined that funding for "these students" is dependent on the level of need of the student.

Section 1011.62(1)(e), F.S. relating to the funding model for ESE programs states that "In order to generate funds using one of the weighted cost factors, a matrix of services must be completed…" to the best of our knowledge each of the students in question had a documented matrix of service consistent with the services described in the students

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EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

individual education plan (IEP), which based on the findings in question was not raised as a basis for your determination to reclassify the students.

Nothing in these sections indicate or could be construed to indicate that the funding for support level IV students is dependent on either the course in which the student is enrolled or the teacher providing instruction to the student. We do not believe that the Auditor General has the authority under any of the statutes or rules referenced in his report to recommend a reclassification of a properly documented ESE student whose matrix of services justifies their placement in support level IV to a basic program. We request that the Auditor General provide us with the specific authority that is being relied upon to recommend that the needs of a properly documented student in attendance during the FTE count and appropriately classified in support level IV have their matrix of services needed, be discarded and ignored in determining funding for such student, which is the effect of the Auditor General's reclassification of ESE support level IV student to the status of a non ESE student.

We appreciate the professional manner in which your staff conducted themselves and believe that their efforts will help us to continue to improve our FTE reporting process.

Sincerely,

Doug Whittaker, Ed D
Superintendent of Schools