STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2019-006
July 2018

ST. JOHNS COUNTY
DISTRICT SCHOOL BOARD

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2017

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Dr. Joseph G. Joyner served as Superintendent through 12-31-16, Tim Forson served as Superintendent from 1-1-17, and the following individuals served as Board members:

	District No.
Beverly Slough	1
Tommy Allen, Chair from 11-22-16 Vice Chair through 11-21-16	2
Bill Mignon, Vice Chair from 11-22-16	3
Kelly Barrera	4
Patrick Canan, Chair through 11-21-16	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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ST. JOHNS COUNTY DISTRICT SCHOOL BOARD

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ST. JOHNS COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
EOC	End of Course
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

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 not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5 and student transportation, the St. Johns County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 19 of the 93 students in our ESE Support Levels 4 and 5 test. Twenty-four (26 percent) of the 93 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (5 percent) of the 19 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 103 of the 371 students in our student transportation test, in addition to 38 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 26 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 5.9209 (5.4207 applicable to District schools other than charter schools and .5002 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 86.1641 (41.8126 applicable to District schools other than charter schools and 44.3515 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 124 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was $4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $358,504 (negative 86.1641 times $4,160.71), of which $173,970 is applicable to District schools other than charter schools and $184,534 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 the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Johns County, Florida. Those services are provided primarily to PK through 12th-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 SBE. The geographic boundaries of the District are those of St. Johns 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. The District had 42 schools other than charter schools, 3 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling $100.7 million was provided through the FEFP to the District for the District-reported 38,034.41 unweighted FTE as recalibrated, which included 144.44 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The 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 that 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 costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

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 2 or more miles from school, be classified as a student with a disability under the IDEA, 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 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 $9 million for student transportation as part of the State funding through the FEFP.

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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

Report on Full-Time Equivalent Student Enrollment

We have examined the St. Johns County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our Exceptional Student Education Support Levels 4 and 5 test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5, the St. Johns County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[1] 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

[1] 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.

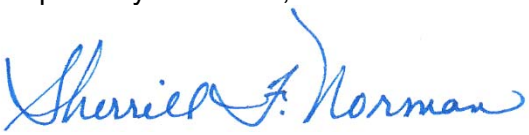
be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 3, 2018

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2017, the St. Johns County District School Board (District) reported to the DOE 38,034.41 unweighted FTE as recalibrated, which included 144.44 unweighted FTE as recalibrated for charter schools, at 42 District schools other than charter schools, 3 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (48) consisted of the total number of brick and mortar schools including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (14,765) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 19 of the 93 students in our ESE Support Levels 4 and 5 test.[2] Twenty-four (26 percent) of the 93 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (5 percent) of the 19 students with exceptions attended charter schools.

Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students With	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	44	13	11,526	140	4	28,177.0900	118.1011	19.3386
Basic with ESE Services	46	14	3023	122	3	8,822.9600	98.5762	4.9403
ESOL	30	9	81	36	2	143.4300	22.1816	(1.5560)
ESE Support Levels 4 and 5	34	10	135	93	19	267.8900	72.4427	(28.6438)
Career Education 9-12	12	0	0	0	0	623.0400	.0000	.0000
All Programs	48	15	14,765	391	28	38,034.4100	311.3016	(5.9209)

[2] For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 6, 8, 9, 10, 11, 12, 15, 16, 18, and 19 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (318, of which 316 are applicable to District schools other than charter schools and 2 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 113 and found exceptions for 6 teachers. Two of the 113 teachers in our test taught at charter schools and 1 of the 6 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
102	Basic 4-8	1.8516	1.000	1.8516
103	Basic 9-12	2.8672	1.001	2.8701
111	Grades K-3 with ESE Services	1.0001	1.103	1.1031
112	Grades 4-8 with ESE Services	2.0128	1.000	2.0128
113	Grades 9-12 with ESE Services	1.4276	1.001	1.4290
130	ESOL	(1.5560)	1.194	(1.8579)
254	ESE Support Level 4	(11.7556)	3.607	(42.4024)
255	ESE Support Level 5	(1.2684)	5.376	(6.8189)
	Subtotal	(5.4207)		(41.8126)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	(.5002)	1.103	(.5517)
103	Basic 9-12	15.1200	1.001	15.1351
113	Grades 9-12 with ESE Services	.4998	1.001	.5003
254	ESE Support Level 4	(13.8705)	3.607	(50.0309)
255	ESE Support Level 5	(1.7493)	5.376	(9.4043)
	Subtotal	(.5002)		(44.3515)

Total of Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	(.5002)	1.103	(.5517)
102	Basic 4-8	1.8516	1.000	1.8516
103	Basic 9-12	17.9872	1.001	18.0052
111	Grades K-3 with ESE Services	1.0001	1.103	1.1031
112	Grades 4-8 with ESE Services	2.0128	1.000	2.0128
113	Grades 9-12 with ESE Services	1.9274	1.001	1.9293
130	ESOL	(1.5560)	1.194	(1.8579)
254	ESE Support Level 4	(25.6261)	3.607	(92.4333)
255	ESE Support Level 5	(3.0177)	5.376	(16.2232)
	Total	(5.9209)		(86.1641)

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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 DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

No.	Program	Proposed Adjustments (1) #0012*	#0061	#0072*	Balance Forward
101	Basic K-3	(.5002)	.....	.....	(.5002)
102	Basic 4-8	.....	.4267	.....	.4267
103	Basic 9-12	.....	.3563	15.1200	15.4763
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.5060	.....	.5060
113	Grades 9-12 with ESE Services	.....	.....	.4998	.4998
130	ESOL	.....	.....	.....	.0000
254	ESE Support Level 4	.....	(5.7797)	(13.8705)	(19.6502)
255	ESE Support Level 5	.....	.....	(1.7493)	(1.7493)
Total		(.5002)	(4.4907)	.0000	(4.9909)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

No.	Brought Forward	Proposed Adjustments (1) #0181	#0201	#0351	#0441	Balance Forward
101	(.5002)	.....	.....	.....	.....	(.5002)
102	.4267	.....	.....	.6014	.7518	1.7799
103	15.4763	2.4690	.....	.....	.....	17.9453
111	.0000	.....	.5001	.....	.....	.5001
112	.5060	.....	.5068	.....	.....	1.0128
113	.4998	1.0000	.....	.....	.....	1.4998
130	.0000	.....	.....	(.6014)	(.7518)	(1.3532)
254	(19.6502)	(3.4690)	(1.0069)	.....	.....	(24.1261)
255	(1.7493)	(.0100)	(.0125)	.....	.....	(1.7718)
Total	(4.9909)	(.0100)	(.0125)	.0000	.0000	(5.0134)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

		Proposed Adjustments (1)			
No.	Brought Forward	#0493	#0502	7004	Total
101	(.5002)	.....	.....	.....	(.5002)
102	1.7799	.....	.0717	.....	1.8516
103	17.9453	.2028	.....	(.1609)	17.9872
111	.5001	.....	.5000	.....	1.0001
112	1.0128	.....	1.0000	.....	2.0128
113	1.4998	.5880	.....	(.1604)	1.9274
130	(1.3532)	(.2028)	.....	.....	(1.5560)
254	(24.1261)	.....	(1.5000)	.....	(25.6261)
255	(1.7718)	(.7888)	(.4571)	.....	(3.0177)
Total	(5.0134)	(.2008)	(.3854)	(.3213)	(5.9209)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
St. Augustine Public Montessori School (#0012) Charter School	
1. [Ref. 1201] One Basic student was not in attendance during the October 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:	
101 Basic K-3 (.5002)	(.5002)
	(.5002)
St. Johns County Transition Program (#0061)	
2. [Ref. 6101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (pages 6 through 11), two teachers did not record attendance in the District's student attendance system (eSchoolPlus). The *Attendance Missing Submissions Reports*, which indicate the teachers who did not take attendance, were not readily available at the time of our examination; however, we were able to reproduce the *Attendance Missing Submissions Reports* using the eSchoolPlus system but could not verify the attendance of the six students enrolled (one student was in our Basic with ESE Services test and three (*Finding Continues on Next Page*)	

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

students were in our ESE Support Levels 4 and 5 test). In addition, for one of the three students in our ESE Support Levels 4 and 5 test, School records did not demonstrate that the *Matrix of Services* form for the October 2016 reporting survey period was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5002)	
254 ESE Support Level 4	(3.9905)	(4.4907)

3. [Ref. 6102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed on October 20, 2016. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5061	
254 ESE Support Level 4	(.5061)	.0000

4. [Ref. 6103] One ESE student's *Matrix of Services* form that accompanied an IEP prepared on January 20, 2017, was dated February 15, 2017, which was after the February 2017 reporting survey period. In addition, School records did not demonstrate that the prior *Matrix of Services* form, dated January 22, 2016, was reviewed when the above-noted IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	(.5001)	.0000

5. [Ref. 6170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 6170) held certification in ESE but taught courses that required certification in Art, Music, Science, and Spanish. The other teacher (Ref. 6171) held certification in ESE but taught courses that required certification in Middle Grade Math. We also noted that the parents of the ESE students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 6170		
103 Basic 9-12	.3563	
254 ESE Support Level 4	(.3563)	.0000
Ref. 6171		
102 Basic 4-8	.4267	
254 ESE Support Level 4	(.4267)	.0000
		(4.4907)

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Johns Community Campus (#0072) Charter School		

6. [Ref. 7201] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed on May 2, 2016. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	(.4998)	.0000

7. [Ref. 7270] One teacher in our test did not have a valid Florida educator's certificate. School management provided a letter for our review, dated December 20, 2017, which indicated that during August of the 2016-17 School Year, the School experienced a growth in its enrollment that created the need for an additional teacher to be hired to meet the class size requirements. The teacher in question was the School's Director who served as a substitute teacher from the start of the school year August 10, 2016, until the School could hire, screen, and train a permanent teacher. Section 1003.03(5)(a), Florida Statutes, provides that school districts may implement additional teaching strategies for certain purposes; however, the letter did not describe any of the six purposes listed in Section 1003.03(5)(a), Florida Statutes.

We determined through the coding of the teacher in the DOE course database that this teacher was a co-teacher requiring certification in ESE. Co-teaching, as defined by the DOE *Information Database Requirements Volume I: Automated Student Information System 2016-17,* consists of a classroom with two or more teachers sharing the responsibility for planning, delivering, and evaluating instruction for all students in a class. This delivery system is provided whenever a class or subject is taught by two or more teachers and continues for the entire class period. However, this co-teacher was not located in the DOE Educator Lookup System and there were no references to any certifications on file. Consequently, we could not verify that the co-teacher was properly certified to teach such students. In addition, although School management indicated that the School hired a replacement teacher for the co-teacher for the February 2017 reporting survey period, the District continued to report the above-noted co-teacher as the teacher of record and School records did not evidence the newly hired teacher in the School's FTE data records as a teacher of record. Accordingly, we propose the following adjustment:

103 Basic 9-12	15.1200	
254 ESE Support Level 4	(13.3707)	
255 ESE Support Level 5	(1.7493)	.0000
		.0000

St. Johns Community Campus (#0072) Charter School (Continued)

Follow-up to Management's Response

In his written response, the Superintendent objected to this finding but indicated that the District does not dispute the certification requirements of an ESE co-teach classroom, which is the point of our finding. The Superintendent's response further indicated that the School was in compliance with the co-teaching requirements by December 2016; however, as noted in our finding, the teacher of record for the February 2017 reporting survey period was the uncertified teacher and, as such, our finding stands as presented.

St. Augustine High School (#0181)

8. [Ref. 18101] One ESE student's *Matrix of Services* form that accompanied an IEP prepared on October 4, 2016, was dated October 28, 2016, which was after the October 2016 reporting survey period. In addition, School records did not demonstrate that the prior *Matrix of Services* form, dated November 20, 2015, was reviewed when the above-noted IEP was prepared and the student was not reported in accordance with the student's *Matrix of Services* forms. We propose the following adjustment:

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

9. [Ref. 18102/03] School records did not evidence the individuals who participated in the development of three ESE students' IEPs. In addition, one of the students (Ref. 18102) was not reported in accordance with the student's *Matrix of Services* form. Also, the *Matrix of Services* form (Ref. 18103) for another student, who was also reported in another reporting survey period, was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

Ref. 18102		
103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
Ref. 18103		
103 Basic 9-12	1.4690	
254 ESE Support Level 4	(1.4690)	.0000

10. [Ref. 18104] One ESE student was reported for 270 CMW of homebound instruction in the February 2017 reporting survey period; however, the student was only scheduled to receive 240 CMW of such instruction. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Augustine High School (#0181) (Continued)		
255 ESE Support Level 5	(.0100)	(.0100)
		(.0100)

The Webster School (#0201)

11. [Ref. 20101] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' IEPs were reviewed. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
112 Grades 4-8 with ESE Services	.5068	
254 ESE Support Level 4	(1.0069)	.0000

12. [Ref. 20102] One ESE 2nd-grade student was reported for more homebound instructional minutes (120 CMW or .0500 FTE) during the October 2016 reporting survey period than scheduled according to the student's IEP (90 CMW or .0375 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0125)	(.0125)
		(.0125)

Ponte Vedra Palm Valley - Rawlings Elementary School (#0351)

13. [Ref. 35101] The *ELL Student Plan* (*Plan*) for one ELL student was incomplete as the student's course schedule accompanying the *Plan* did not identify the classes that were to employ ESOL strategies. In addition, the *Plan* was dated October 25, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.6014	
130 ESOL	(.6014)	.0000
		.0000

Durbin Creek Elementary School (#0441)

14. [Ref. 44101] The *ELL Student Plan* (*Plan*) for one student was incomplete as the student's course schedule accompanying the *Plan* did not identify the classes that were to employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	.7518	
130 ESOL	(.7518)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Creekside High School (#0493)

15. [Ref. 49301] One ESE student was incorrectly reported in ESE Support Level 5 for the February 2017 reporting survey period due to a data entry error. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4602	
255 ESE Support Level 5	(.4602)	.0000

16. [Ref. 49302] The number of homebound instructional minutes for one ESE student receiving both homebound and on-campus instruction was incorrectly reported. The student was reported for 945 minutes of instruction (recalibrated to .2808 FTE) but was only scheduled to receive 240 minutes of homebound instruction (.0800 FTE) during the October 2016 reporting survey period. In addition, the student was enrolled in an on-campus course, course No. 0400660 (Theater, Cinema & Film Production), during both the October 2016 and February 2017 reporting survey periods for .0639 FTE, as recalibrated, for each reporting survey period. The course was incorrectly reported in Program No. 255 (ESE Support Level 5) based upon the student's enrollment in the Hospital and Homebound Program rather than Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1278	
255 ESE Support Level 5	(.3286)	(.2008)

17. [Ref. 49370] One teacher taught English to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 14, 2017, which was after the February 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2028	
130 ESOL	(.2028)	.0000
		(.2008)

Valley Ridge Academy (#0502)

18. [Ref. 50201/02] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' IEPs were reviewed on May 24, 2016 (Ref. 50201 - one student) or when subsequent amendments were prepared (Ref. 50202 - one student). We propose the following adjustments:

Ref. 50201		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Valley Ridge Academy (#0502) (Continued)		
Ref. 50202		
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

19. [Ref. 50203] School records did not demonstrate that one ESE student receiving both homebound and on-campus instruction attended school during the February 2017 reporting survey period. In addition, the student's on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) rather than Program No. 112 (Grades 4-8 with ESE Services). Also, the student's on-campus course schedule incorrectly included three courses for which the student was receiving homebound instruction. We propose the following adjustment:

255 ESE Support Level 5	(.3854)	(.3854)

20. [Ref. 50270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught a course that also required the Austism Spectrum Disorder endorsement. We also noted that the parents of the ESE student were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0717	
255 ESE Support Level 5	(.0717)	.0000
		(.3854)

St. Johns Virtual Franchise (#7004)

21. [Ref. 700401] One course was incorrectly reported for one Basic virtual education student. The student completed one full-credit course (reported for .1333 FTE as recalibrated) but the course was reported twice (.2667 FTE as recalibrated). We propose the following adjustment:

103 Basic 9-12	(.1334)	(.1334)

22. [Ref. 700402] A course for one Basic virtual education student was incorrectly reported. The course reported included an EOC assessment as 30 percent of the final grade pursuant to Section 1003.4282, Florida Statutes; however, the student did not successfully complete the EOC assessment for the course. We propose the following adjustment:

103 Basic 9-12	(.0749)	(.0749)

Findings		Proposed Net Adjustments (Unweighted FTE)
St. Johns Virtual Franchise (#7004) (Continued)		
23. [Ref. 700403] Two courses were incorrectly reported in the June 2017 survey period for one Basic virtual education student. The student did not complete the courses by the end of the District's 180-day school year and the courses were not reported during the October 2016 and February 2017 reporting survey periods. We propose the following adjustment:		
103 Basic 9-12	(.1130)	(.1130)
24. [Ref. 700404] One course was incorrectly reported for one ESE virtual education student. The course was reported in Program No 113 (Grades 9-12 with ESE Services) rather than Program No. 103 (Basic 9-12) due to a data entry error. We propose the following adjustment:		
103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	(.0834)	.0000
25. [Ref. 700405] One course was incorrectly reported for one virtual education student. The course was reported in Program No 113 (Grades 9-12 with ESE Services) but the student completed the course prior to the student's initial placement into ESE. We propose the following adjustment:		
103 Basic 9-12	.0770	
113 Grades 9-12 with ESE Services	(.0770)	.0000
		(.3213)
St. Johns Virtual Instructional Program (#7023)		
26. [Ref. 702370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Earth/Space Science. We also noted that the parents of the ESE students who were taught by the out-of-field teacher were not notified of the teacher's out-of-field status. Since all of the students in this course were reported in Program No. 102 (Basic 4-8), we present this disclosure finding with no proposed adjustment.		
		.0000
		.0000
Proposed Net Adjustment		**(5.9209)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that St. Johns County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE programs; (2) only students who are in membership during the survey week and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) *ELL Student Plans* are timely prepared and identify all of the courses that are to employ ESOL strategies; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are dated, timely completed, and maintained in the students' files; (5) there is evidence that the *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (6) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (7) students are reported in the Hospital and Homebound Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs which are properly maintained; (8) schedules for students concurrently enrolled in courses held on-campus and in the Hospital and Homebound Program are reported in the appropriate programs, for the correct number of instructional minutes, and the correct amount of FTE; (9) course schedules and the associated FTE for virtual education students are accurately reported; (10) FTE is not reported for virtual courses that began after the February reporting survey period and not completed prior to the end of the District's 180-day school year; (11) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field, and documentation is available to support the teachers' certifications; (12) parents are timely notified when their children are assigned to teachers teaching out of field; and (13) attendance procedures are properly followed and records are maintained in compliance with State law, SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.

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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2016-17

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2016-17
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2016-17

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2015 Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

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

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the St. Johns County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Johns County, Florida. Those services are provided primarily to PK through 12th-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 SBE. The geographic boundaries of the District are those of St. Johns 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. The District had 42 schools other than charter schools, 3 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling $100.7 million was provided through the FEFP to the District for the District-reported 38,034.41 unweighted FTE as recalibrated, which included 144.44 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The 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 that 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.

3. FTE Student Enrollment

The funding provided by the FEFP is based on 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 student enrollment. For example, for PK through 3rd grade, 1.0 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 4 through 12, 1.0 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 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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 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.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed from July 11 through 15, 2016; Survey 2 was performed from October 10 through 14, 2016; Survey 3 was performed from February 6 through 10, 2017; and Survey 4 was performed from June 12 through 16, 2017.

7. Educational Programs

The 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: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

	School	Findings
1.	St. Augustine Public Montessori School*	1
2.	St. Johns County Transition Program	2 through 5
3.	St. Johns Community Campus*	6 and 7
4.	St. Augustine High School	8 through 10
5.	The Webster School	11 and 12
6.	Mill Creek Elementary School	NA
7.	Ponte Vedra Palm Valley - Rawlings Elementary School	13
8.	Durbin Creek Elementary School	14
9.	Patriot Oaks Academy	NA
10.	Liberty Pines Academy	NA
11.	Creekside High School	15 through 17
12.	Valley Ridge Academy	18 through 20
13.	St. Johns Virtual Instruction Program K-8	NA
14.	St. Johns Virtual Franchise	21 through 25
15.	St. Johns Virtual Instructional Program	26

* 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

Report on Student Transportation

We have examined the St. Johns County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the St. Johns County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[3] 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation

[3] 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.

funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 3, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the St. Johns County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (412) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (37,941) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	1
Hazardous Walking	2,932
IDEA – PK through Grade 12, Weighted	1,000
All Other FEFP Eligible Students	34,008
Total	37,941

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 103 of 371 students in our student transportation test.[4]

[4] For student transportation, the material noncompliance is composed of Findings 2, 3, 7, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

Description	Buses: Proposed Net Adjustment	Students: With Exceptions	Students: Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(7)	-	-
Our tests included 371 of the 37,941 students reported as being transported by the District.	-	103	(88)
In conjunction with our general tests of student transportation we identified certain issues related to 38 additional students.	-	38	(36)
Total	(7)	141	(124)

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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that the number of DIT was incorrectly reported for 13 students in the July 2016 and June 2017 reporting survey periods as follows:

   a. For 8 students in the July 2016 reporting survey period, the students were reported for 1 and 14 DIT rather than the 3 and 7 DIT in accordance with the District's instructional calendars.

   b. For 5 students in the June 2017 reporting survey period, the students were reported for 15 DIT rather than the 12 DIT in accordance with the District's instructional calendars.

We propose the following adjustments:

July 2016 Survey	
14 Days in Term	
IDEA - PK through Grade 12, Weighted	(7)
7 Days in Term	
IDEA - PK through Grade 12, Weighted	7

Findings		Students Transported Proposed Net Adjustments
3 Days in Term		
IDEA - PK through Grade 12, Weighted	1	
1 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
June 2017 Survey		
15 Days in Term		
IDEA - PK through Grade 12, Weighted	(5)	
12 Days in Term		
IDEA - PK through Grade 12, Weighted	5	0

2. [Ref. 52] Eighteen students (4 students were in our test) were incorrectly reported in the July 2016 reporting survey period. The students were transported to a summer reading camp and were not otherwise eligible for State transportation funding. Additionally, the number of buses in operation for the July 2016 reporting survey period was overstated by seven buses since these buses did not transport any students eligible for State transportation funding. We propose the following adjustment:

July 2016 Survey		
Number of buses in operation	(7)	
10 Days in Term		
IDEA - PK through Grade 12, Weighted	(18)	(18)

3. [Ref. 53] Our general tests disclosed that seven students (four students were in our test) were either not listed on the bus drivers' reports (three students) during the October 2016 reporting survey period, were not marked as riding the student's assigned bus (one student) during the February 2017 reporting survey period, or the supporting bus driver reports were not available at the time of our examination and could not be subsequently located (three students) during the June 2017 reporting survey period. We propose the following adjustments:

October 2016 Survey	
90 Days in Term	
Hazardous Walking	(1)
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(1)
February 2017 Survey	
90 Days in Term	
All Other FEFP Eligible Students	(1)

Findings		Students Transported Proposed Net Adjustments
June 2017 Survey		
6 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	(7)

4. [Ref. 54] Our general test of reported ridership disclosed that 11 students were incorrectly reported for State transportation funding. The students had withdrawn from their assigned schools and enrolled in Home Education Programs; therefore, the students were not eligible for State transportation funding. We propose the following adjustment:

February 2017 Survey		
90 Days in Term		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(10)	(11)

5. [Ref. 55] Our general tests disclosed that four PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA students and were attending Voluntary PK or Headstart Programs; consequently, these students were not eligible for State transportation funding. We propose the following adjustments:

October 2016 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2017 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	(4)

6. [Ref. 56] Our general tests disclosed that six students (two 6th-grade students attending middle school and four PK students) were incorrectly reported in the Hazardous Walking ridership category. The Hazardous Walking ridership category is designated for students in elementary schools in kindergarten through 6th-grade. We determined that one PK student and one 6th-grade student were eligible for reporting in the All Other FEFP Eligible Students ridership category; however, the remaining four students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2016 Survey	
90 Days in Term	
Hazardous Walking	(3)
All Other FEFP Eligible Students	1

Findings		Students Transported Proposed Net Adjustments
February 2017 Survey		
90 Days in Term		
Hazardous Walking	(3)	
All Other FEFP Eligible Students	1	(4)

7. [Ref. 57] Five students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for two students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEP for one student was not available at the time of our examination and could not be subsequently located; however, we determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. The IEPs for the other two students reported in the July 2016 (one student) and June 2017 (one student) reporting survey periods did not authorize ESY services; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2016 Survey		
4 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
October 2016 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	
February 2017 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
June 2017 Survey		
6 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(2)

8. [Ref. 58] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2017 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(1)

Findings	Students Transported Proposed Net Adjustments

9. [Ref. 59] Sufficient documentation was not maintained to support the reporting of 89 students in our test in the Hazardous Walking ridership category (44 in the October 2016 and 45 in the February 2017 reporting survey periods). Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Chapter 2015-101, Laws of Florida (also cited as Gabby's Law for Student Safety), effective July 1, 2015, among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16*, *No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding the DOE Hazardous Walking Site Review Checklist and a listing of hazardous walking locations for the 2016-17 school year, District management acknowledged that the District did not have evidence to support the criteria required by Section 1006.23, Florida Statutes, as revised.

However, as part of our examination we determined that 12 of our test students lived more than 2 miles from school and should have been reported in the All Other FEFP Eligible ridership category. We propose the following audit adjustments:

October 2016 Survey		
90 Days in Term		
Hazardous Walking	(44)	
All Other FEFP Eligible Students	4	
February 2017 Survey		
90 Days in Term		
Hazardous Walking	(45)	
All Other FEFP Eligible Students	8	(77)
Proposed Net Adjustment		**(124)**

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that St. Johns County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained that supports each student's enrollment in an eligible program for the specified number of days; (2) the number of buses in operation are accurately reported; (3) students are reported in the correct ridership category based on their grade level and eligibility criteria, and documentation is maintained on file to support that reporting; (4) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (5) students enrolled solely in Home Education Programs are not reported for State transportation funding; (6) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (7) IEPs are maintained in readily-accessible files and students who are reported in the IDEA - PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for weighted classification as indicated on the students' IEPs; (8) only ESE students whose IEPs schedule the need for ESY services are reported for State transportation funding in the summer reporting survey periods; (9) the distance from home to school is verified prior to reporting students in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools or otherwise meeting the eligibility criteria; and (10) District transportation management and representatives from applicable local governmental entities jointly inspect and document in sufficient detail the designated hazardous locations, as required by Section 1006.23, Florida Statutes.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY
STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas is provided below.

1. Student Eligibility

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 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes.

2. Transportation in St. Johns County

For the fiscal year ended June 30, 2017, the District received $9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2016	44	67
October 2016	172	18,964
February 2017	174	18,850
June 2017	22	60
Totals	412	37,941

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

Tim Forson
Superintendent of Schools

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SCHOOL BOARD

Beverly Slough
District 1

Tommy Allen
District 2

Bill Mignon
District 3

Kelly Barrera
District 4

Patrick Canan
District 5

July 3, 2018

Ms. Sherrill F. Norman, CPA
Auditor General
State of Florida
Claude Denson Pepper Building, Room G74
111 W. Madison Street
Tallahassee, FL 32399-1450

RE: St. Johns County District School Board: Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Preliminary and Tentative Report

Dear Ms. Norman:

The St. Johns County School District (SJCSD) is in receipt of the Preliminary and Tentative Report on the examination of the District's compliance with State requirements governing the determination and reporting of Full-Time Equivalent (FTE) students under the Florida Education Finance Program (FEFP) and Student Transportation for the 2016-2017 SY. There is one finding included that was not presented until after the Audit Exit Conference. When this finding was presented, the District verbally presented its objections to the finding. We were directed to provide them in writing in response to the Preliminary and Tentative Report. We respectfully offer the following objection:

Findings [Reference]: 7[7270] *(Teacher Certification)*
This finding relates to St. Johns Community Campus, a charter school in St. Johns County. This charter school serves ESE students between the ages of 18 and 22 filling a special need within the School District. The charter school functions out of a converted home with limited "classroom" spaces and utilizes a group classroom methodology. When the charter school experienced a growth in enrollment, which is consistent with the growth experienced across the county, they contacted the District for advice. The District recommended the use of co-teaching to meet the class size average. Co-teaching is authorized by DOE and allowable under the Class Size Amendment as an acceptable option of compliance. We recommended the use of a substitute in this capacity until a permanent teacher could be hired. St. Johns Community Campus proceeded with this direction and made a decision to assign their director (LF) as the substitute in August. While she is not certified, there is no requirement that a substitute be certified in either Florida Statute or School Board Rule. The District does not dispute the certification requirements of an ESE co-teach classroom. This requirement was met with the teacher who was hired on December 5, 2016 (RP). This teacher should have been reported for Survey 3, instead of the substitute; however, this oversight was strictly a data entry error, as an appropriate teacher had been hired and was in place in the classroom. This was clearly not an attempt to circumvent the requirements of either co-teaching or the class size amendment, as the charter school was in compliance with both: co-teaching by December and class size at Survey 2.

The conjecture that a substitute cannot be used in a co-teach situation, to meet class size until a permanent teacher can be hired, would handicap fast-growing districts that find themselves exceeding class size close to the Survey 2 deadline as new students continue to enroll. The use of a substitute on a temporary basis is a necessity for such districts. Given the shortage of certified substitutes, it would be impossible to utilize only these in co-teach situations. Thank you for your consideration of overturning this finding.

We respectfully offer the following responses to the other findings with respect to corrective actions:

FEFP FTE Students

Findings [Reference]: 1[1201]; 2[6101] *(Accurate Reporting of Attendance)*
District Staff will reinforce with Principals, Assistant Principals and data entry personnel at their respective monthly training sessions the importance of monitoring student attendance within the reporting window, as well as accurately reporting it to the DOE. This also includes a discussion of monitoring to ensure that teachers take attendance properly and special attention is paid to hospital/homebound students. We will highlight the use of the Missing Submission Report to verify if attendance has been taken.

Findings [Reference]: 22[700402] *(End of Course Examination)*
District Staff will reinforce with Virtual Education administration and data entry staff to ensure that verification of the required end of course exam is conducted prior to reporting course completion.

Findings [Reference]: 15[49301]; 21[700401]; 23[700403]; 24[700404]; 25[700405] *(Miscellaneous Data Entry Errors)*
District Staff will reinforce with data entry personnel at their monthly training sessions the specific reporting errors and the appropriate handling of the data and necessary corrective actions.

ESE

Findings [Reference]: 3[6102]; 4[6103]; 6[7201]; 8[18101]; 9[18102]; 9[18103]; 11[20101]; 18[50201]; 18[50202] *(IEPs/Matrix of Services/EPs)*
The SJCSD ESE support structure includes the designation of the Assistant Principal as the school-based Local Education Agency (LEA). This provides a closer connection between the responsible party and the student. It also allows the District to better address both the needs of the student as well as the documentation requirements. As LEA, the Assistant Principal undergoes intensive training on required and correct documentation. There are also monthly training sessions to keep these professionals current. District ESE Staff will also continue their self-audit process for our schools. These self-audits are followed by a District-conducted spot validation. The District student information system also contains audits and reminders to provide better data support and data entry to our schools. These specific findings will be reinforced at the upcoming LEA training.

Findings [Reference]: 10[18104]; 12[20102]; 16[49302]; 19[50203] *(Hospital/Homebound)*
LEA Training will include a detailed discussion on writing IEPs for Hospital/Homebound students and the appropriate program numbers, minutes and documentation. The discussion will also include the appropriate translation of the information onto the MIS form for entry into the student information system by our data entry operators. District ESE Staff also attend each IEP meeting for a student entering Hospital/Homebound and serve to verify accurate information.

District Teacher Certification

Findings [Reference]: 5[6170/71]; 17[49370]; 20[50270]; 26[702370] *(Out-of-Field Teachers/Certification)*
Human Resources (HR) has created a form Out-of-Field Letter with all of the required elements included. All schools are required to utilize this letter. The completed letter will continue to be submitted to HR for appropriate monitoring. All Principals will be reminded of this letter and to complete the Out-of-Field process through their monthly training meetings. Further reminders will be sent to the school when an Out-of-Field Agreement is sent from HR to the teacher.

The HR Employment Specialists run a monthly report to determine when new ELL students are placed with teachers that are not certified in ESOL. During the months of September, October, January and February these reports will be run and analyzed on a weekly basis to respond to the growth pressures and the evolving number and placement of ELL students.

The District will also allow flexibility with respect to the School Board Agenda deadlines for the following months: September, October, January and February. This will allow late hires or teachers newly acquiring ELL students to be approved by the School Board prior to the survey windows.

ESOL

Findings [Reference]: 13[35101]; 14[44101] *(ELL Student Plan)*
The Program Specialist for ESOL will continue to perform fidelity checks at all schools throughout the year, with a special emphasis prior to Survey 2 and 3. At the beginning of each school year, all Guidance Counselors, Assistant Principals and Principals receive a newsletter and timeline detailing the specific actions needed to update testing and paperwork for all ELL students to ensure compliance and appropriate reporting. This timeline is divided by month and highlights both necessary steps and areas of concern from past audits.

In addition, multiple resources are included on our internal website to support Guidance Counselors as they evaluate and document ELL students. A few examples are the District ELL Plan, SJCSD ESOL Handbook, Task Schedule, ESOL Strategies List, Exiting Process and Compliance Forms. Time will be reserved at each of the monthly Guidance Counselor's Meetings to discuss and review ELL requirements and time-sensitive information.

Student Transportation

Finding [Reference]: 2[52]; 3[53]; 4[54]; 8[58] *(Reported Ridership)*
Prior to the reporting of ridership, District staff will review all submitted driver reports to ensure that the students reported were those in attendance and still currently enrolled. They will also evaluate all courtesy riders and validate that they are not included in the submitted data. A focused examination to limit the number of courtesy riders has been implemented.

Finding [Reference]: 1[51] *(Days in Term)*
Prior to reporting, District staff will review the District calendar and verify that the submitted days in term are appropriate for the actual program. A focused examination of the calendar has been implemented.

Finding [Reference]: 5[55] *(PK/IDEA)*
The PK students reported during the FTE process are screened using a report which extracts the names of all PK students in the preliminary FTE report. The reported names and the associated membership category(s) are validated by staff prior to FTE submission to DOE to ensure accuracy.

Findings [Reference]: 7[57] *(IDEA Reporting)*
The District provides professional development on required documentation of the need for specialized transportation in IEPs, 504 plans and specialized transportation forms. This training has been provided in the following meetings: LEA meetings (for all school-based LEAs responsible for supervision of staff writing IEPs and 504 plans) and ESE Virtual meetings (for all ESE teachers and school-based LEAs). These trainings have included a detailed discussion of the appropriate documentation in the IEP and on the Transportation Form for students requiring specialized transportation. Examples and recommended language have also been provided.

Finding [Reference]: 6[56]; 9[59] *(Hazardous Walking)*
Prior to the reporting of ridership in the Hazardous Walking category, District staff will review the requirements of "Gabby's Law" to ensure that submitted students qualify. This will include the required coordination with other agencies. A focused examination of hazardous walking areas has been implemented.

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

The completeness and detail provided by the auditors has proven useful in our desire to reduce errors and report accurate student data. Again, we respectfully request reconsideration of Finding 7[7270].

Thank you for your assistance.

Sincerely,

Tim Forson
Superintendent of Schools

nc

cc: Cathy Mittelstadt
Michael Degutis
Nicole Cubbedge