

**LEVY COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2011



BOARD MEMBERS AND SUPERINTENDENT

Levy County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

Member	District No.
Cameron A. Asbell	1
Elizabeth J. Davis, Chair to 11-15-10	2
Robert E. Philpot from 11-16-10	3
G. Frank Etheridge to 11-15-10	3
Paige S. Brookins, Vice Chair from 11-16-10	4
Rick Turner, Vice Chair to 11-15-10, Chair from 11-16-10	5

Robert O. Hastings, Superintendent

The examination team leader was Jennifer Taylor, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@aud.state.fl.us or by telephone at (850) 414-9941.

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

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

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

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

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Levy County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2011.

- Sixteen of the 48 students in our ESOL sample, 17 of the 49 students in our ESE Support Levels 4 and 5 sample, and 9 of the 54 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.
- Of the 164 students in our student transportation sample, 25 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 31 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.6665 but has a potential impact on the District's weighted FTE of a negative 17.3445. Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of a negative 53 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Levy County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$62,852 (negative 17.3445 times \$3,623.76).

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

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

School District of Levy County

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2011, the District operated 17 schools serving prekindergarten through twelfth grade students, reported 5,616.44 unweighted FTE for those students, and received approximately \$20 million in State funding through FEFP.

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.7 million for student transportation as part of the State funding through 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 LEVY COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 15, 2011, that the Levy County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed that 16 of the 48 students in our ESOL sample,¹ 17 of the 49 students in our ESE Support Levels 4 and 5 sample,² and 9 of the 54 students in our Career Education 9-12 (OJT) sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2011.

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

¹ For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 9, 10, 16, 17, 19, and 20.

² For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 3, 4, 5, 8, 11, 12, 14, 21, 22, 23, 24, 28, 29, 30, and 31.

³ For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 6 and 7.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and D.

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

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

Respectfully submitted,



David W. Martin, CPA
April 16, 2012

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

SCHEDULE A

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 5,616.44 unweighted FTE at 17 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (17) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (5,604) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		Proposed <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	17	10	3,972	110	1	3,847.8400	90.7489	6.6898
Basic with ESE Services	15	10	1,387	79	2	1,486.0200	64.7376	3.0782
ESOL	10	8	124	48	16	70.1300	23.9218	(5.9897)
ESE Support Levels 4 and 5	10	10	53	49	17	23.6800	21.9773	(4.6862)
Career Education 9-12	5	3	<u>68</u>	<u>54</u>	<u>9</u>	<u>188.7700</u>	<u>18.7386</u>	<u>(.7586)</u>
All Programs	17	10	<u>5,604</u>	<u>340</u>	<u>45</u>	<u>5,616.4400</u>	<u>220.1242</u>	<u>(1.6665)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (186) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 77 and found exceptions for 4 of those teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See SCHEDULES B, C, and D.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	4.0181	1.089	4.3757
102 Basic 4-8	1.5050	1.000	1.5050
103 Basic 9-12	1.1667	1.031	1.2029
111 Grades K-3 with ESE Services	2.3616	1.089	2.5718
112 Grades 4-8 with ESE Services	.5914	1.000	.5914
113 Grades 9-12 with ESE Services	.1252	1.031	.1291
130 ESOL	(5.9897)	1.147	(6.8702)
254 ESE Support Level 4	(2.1681)	3.523	(7.6382)
255 ESE Support Level 5	(2.5181)	4.935	(12.4268)
300 Career Education 9-12	(.7586)	1.035	(.7852)
Total	<u>(1.6665)</u>		<u>(17.3445)</u>

¹ See NOTE A6.

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

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0091</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.5800	.....	.....	.5800
103 Basic 9-12	.6400	.....	.5267	1.1667
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.5914	.....	.....	.5914
113 Grades 9-12 with ESE Services	.1000	.....	.0102	.1102
130 ESOL	(1.2200)	.....	(.5267)	(1.7467)
254 ESE Support Level 4	(.5914)	.....	.....	(.5914)
255 ESE Support Level 5	(.1000)	(.4400)	(.0029)	(.5429)
300 Career Education 9-12	.....	<u>(.7586)</u>	.....	<u>(.7586)</u>
Total	<u>.0000</u>	<u>(1.1986)</u>	<u>.0073</u>	<u>(1.1913)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0092</u>	<u>#0101</u>	<u>#0111</u>	<u>#0231</u>	
101	.0000	.3350	.....	.0167	1.8330	2.1847
102	.5800	.....	.....	.....	.4250	1.0050
103	1.1667	.....	.....	.....	.....	1.1667
111	.0000	.....	.....	.....	.....	.0000
112	.5914	.....	.....	.....	.....	.5914
113	.1102	.....	.....	.....	.....	.1102
130	(1.7467)	(.3350)	.....	.....	(2.2580)	(4.3397)
254	(.5914)	.....	.....	(.0167)	.....	(.6081)
255	(.5429)	.....	(.0502)	.....	.....	(.5931)
300	(.7586)	.....	.....	.....	.....	(.7586)
Total	<u>(1.1913)</u>	<u>.0000</u>	<u>(.0502)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.2415)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
			<u>#0241</u>	<u>#1011</u>	
101	Basic K-3	2.1847	1.5750	.2584	4.0181
102	Basic 4-8	1.0050	.....	.5000	1.5050
103	Basic 9-12	1.1667	.....	.....	1.1667
111	Grades K-3 with ESE Services	.0000	1.1300	1.2316	2.3616
112	Grades 4-8 with ESE Services	.5914	.5000	(.5000)	.5914
113	Grades 9-12 with ESE Service	.1102	.....	.0150	.1252
130	ESOL	(4.3397)	(1.6500)	.....	(5.9897)
254	ESE Support Level 4	(.6081)	(1.0700)	(.4900)	(2.1681)
255	ESE Support Level 4	(.5931)	(.5000)	(1.4250)	(2.5181)
300	Career Education 9-12	<u>(.7586)</u>	<u>.....</u>	<u>.....</u>	<u>(.7586)</u>
Total		<u>(1.2415)</u>	<u>(.0150)</u>	<u>(.4100)</u>	<u>(1.6665)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 21.

Findings

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Bronson Middle/High School (#0021)

1. [Ref. 2101] The ELL Student Plans for three ELL students were not reviewed and updated for the 2010-11 school year. We also noted that the ESOL assessment for one of the students was not timely to the student’s ESOL anniversary date and two of the students were beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.6400	
130 ESOL	(.6400)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Bronson Middle/High School (#0021) (Continued)

2. [Ref. 2102] The ELL Student Plans for two students were not reviewed and updated until October 21, 2010, and November 29, 2010, respectively, and, thus, did not cover the October 2010 survey. We propose the following adjustment:

102 Basic 4-8	.5800	
130 ESOL	<u>(.5800)</u>	.0000

3. [Ref. 2103] The course schedules for two ESE students incorrectly included portions of the students' instructional time in Program No. 254 (ESE Support Level 4) and Program No. 255 (ESE Support Level 5). The students' schedules were entirely on-campus and should have been reported in Program No. 112 (Grades 4-8 with ESE Services) and Program No. 113 (Grades 9-12 with ESE Services), respectively. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2614	
113 Grades 9-12 with ESE Services	.0400	
254 ESE Support Level 4	<u>(.2614)</u>	
255 ESE Support Level 5	<u>(.0400)</u>	.0000

4. [Ref. 2104] There was no evidence that the Matrix of Services form for one ESE student was reviewed and updated when the student's new IEP was prepared on October 6, 2010. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	.0000

5. [Ref. 2105] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3300	
254 ESE Support Level 4	<u>(.3300)</u>	.0000

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)	
<u>Chiefland High School (#0051)</u>		
6. [Ref. 5101] <u>The timecards for two Career Education 9-12 (OJT) students indicated that the students were not employed during the week of the reporting survey. We also noted that there was no documentation that the students were otherwise engaged in any job search. We propose the following adjustment:</u>		
300 Career Education 9-12	(.1568)	(.1568)
7. [Ref. 5102] <u>Seven Career Education 9-12 (OJT) students were reported (131.59 hours or 2.6318 FTE) for more work hours than were supported by their timecards (101.5 hours or 2.0300 FTE). We propose the following adjustment:</u>		
300 Career Education 9-12	(.6018)	(.6018)
8. [Ref. 5103] <u>One ESE student was reported (25 hours or .5000 FTE) for more instructional time than was actually supported (3 hours or .0600 FTE). We propose the following adjustment:</u>		
255 ESE Support Level 5	(.4400)	(.4400)
		(1.1986)
<u>Williston High School (#0091)</u>		
9. [Ref. 9101] <u>The ELL Student Plans for two students were not prepared until November 3, 2010, and, thus, did not cover the October 2010 survey. We propose the following adjustment:</u>		
103 Basic 9-12	.1999	
130 ESOL	(.1999)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Williston High School (#0091) (Continued)

10. [Ref. 9102] The ELL Student Plans for three students in the October 2010 survey were not reviewed and updated for the 2010-11 school year. We also noted that the file for one of the students did not contain an assessment or an ELL Committee meeting to justify the student’s continued ESOL placement for a fourth year. We propose the following adjustment:

103 Basic 9-12	.3268	
130 ESOL	(.3268)	.0000

11. [Ref. 9103] The Matrix of Services form for one student in the Hospital and Homebound Program expired prior to the February 2011 survey. The Matrix of Services form was completed on September 27, 2007, and was reviewed on April 27, 2010; however, the Matrix of Services form expired at the end of three years (September 27, 2010) and a new Matrix of Services form should have been completed. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0102	
255 ESE Support Level 5	(.0102)	.0000

12. [Ref. 9104] One student in the Hospital and Homebound Program was reported (1.635 hours or .0327 FTE) for less homebound instruction than was supported by the homebound instructor’s contact log (2 hours or .0400 FTE). We propose the following adjustment:

255 ESE Support Level 5	.0073	.0073
		.0073

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Joyce M. Bullock Elementary School (#0092)

13. [Ref. 9271/72] Two teachers were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 9271</u>		
101 Basic K-3	.3000	
130 ESOL	<u>(.3000)</u>	.0000
<u>Ref. 9272</u>		
101 Basic K-3	.0350	
130 ESOL	<u>(.0350)</u>	.0000
		<u>.0000</u>

Williston Middle School (#0101)

14. [Ref. 10102] Two students in the Hospital and Homebound Program were reported (5.01 hours or .1002 FTE) for more homebound instruction than was supported by the homebound instructor's contact logs (2.5 hours or .0500 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.0502)</u>	<u>(.0502)</u>
		<u>(.0502)</u>

Yankeetown School (#0111)

15. [Ref. 11171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified as an Education Media Specialist but taught a course that required certification in Elementary Education. We also noted that the parents of the ESE student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Proposed Net Adjustments (Unweighted FTE)</u>	
<u>Yankeetown School (#0111)</u> (Continued)		
101 Basic K-3	.0167	
254 ESE Support Level 4	(.0167)	.0000
		<u>.0000</u>

Williston Elementary School (#0231)

16. [Ref. 23101] One ELL student was reported beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000

17. [Ref. 23102] We noted exceptions for two ELL students who were assessed as English proficient in all areas on the May 14, 2010, CELLA assessment just prior to the students' fourth year of ESOL placement, as follows:

- a. Although an ELL Committee met on October 4, 2010, for one student, the ELL Committee did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4, Florida Administrative Code.
- b. The ELL Student Plan for one student was not reviewed and updated until October 19, 2010, after the October 2010 reporting survey. We also noted that there was no documentation to indicate that an ELL Committee had met to consider the student's need for continued ESOL services.

We propose the following adjustment:

101 Basic K-3	1.8330	
130 ESOL	(1.8330)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Elementary School (#0241)

18. [Ref. 24101] The course schedule for one student was incorrectly reported. The student was reported as receiving instruction both in the Hospital and Homebound Program and on campus; however, the student was receiving only homebound instruction during the reporting survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0150)	(.0150)
----------------------------------	---------	---------

19. [Ref. 24102] We noted exceptions for two ELL students who were assessed as English proficient in all areas on the May 5, 2010, CELLA assessment just prior to the students' fourth year of ESOL placement, as follows:

- a. Although an ELL Committee met on February 8, 2011, for one student, the ELL Committee did not consider at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4, Florida Administrative Code.
- b. An ELL Committee meeting was held for one student on February 7, 2011; however, the ELL Committee considered only the student's CELLA exam scores. We determined that the results were based on an incorrect grade cluster causing the student's scores to appear limited English proficient. However, had the correct grade cluster been used, the student would have been found to be English proficient requiring additional criteria to support the student's continued ESOL placement.

We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Elementary School (#0241) (Continued)

20. [Ref. 24103] The ELL Student Plan for one student was not reviewed and updated for the 2010-11 school year. We propose the following adjustment:

101 Basic K-3	.4500	
130 ESOL	(.4500)	.0000

21. [Ref. 24104] One student was reported incorrectly in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program; however, the student was provided only on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

22. [Ref. 24105] One ESE student was not reported in accordance with the student’s Matrix of Services form. We propose the following adjustment:

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

23. [Ref. 24106] The Matrix of Services form for one ESE student was incomplete. We noted that the Matrix of Services form was undated and had multiple changes made to various domains; consequently, we could not determine that the Matrix of Services form was timely prepared or if the changes were corrections or changes resulting from review (which would require a new Matrix of Services form). We propose the following adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Elementary School (#0241) (Continued)

24. [Ref. 24107] The course schedule for one ESE student incorrectly included portions of the student’s instructional time in Program No. 101 (Basic K-3), Program No. 111 (Grades K-3 with ESE Services), and Program No. 254 (ESE Support Level 4). The student’s schedule should have been reported entirely in Program No. 111. We propose the following adjustment:

101 Basic K-3	(.0750)	
111 Grades K-3 with ESE Services	.1450	
254 ESE Support Level 4	<u>(.0700)</u>	.0000

25. [Ref. 24171] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.2000	
130 ESOL	<u>(.2000)</u>	.0000
		<u>(.0150)</u>

Bronson Elementary School (#1011)

26. [Ref. 101101] The course schedule for one ESE student incorrectly included a portion of the student’s instructional time in Program No. 101 (Basic K-3). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

101 Basic K-3	(.2416)	
111 Grades K-3 with ESE Services	<u>.2416</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Bronson Elementary School (#1011) (Continued)

27. [Ref. 101102] The file for one Gifted student in the February 2011 survey did not contain an EP that covered that survey. We noted that the file had one EP written on January 27, 2009, but it expired after two years (prior to the reporting survey). We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

28. [Ref. 101103] The *Matrix of Services* form for one ESE student was more than three years old and had expired prior to the reporting survey. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0150	
255 ESE Support Level 5	<u>(.0150)</u>	.0000

29. [Ref. 101104] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared on September 28, 2010. We propose the following adjustment:

111 Grades K-3 with ESE Services	.9900	
254 ESE Support Level 4	<u>(.9900)</u>	.0000

30. [Ref. 101105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Bronson Elementary School (#1011) (Continued)

31. [Ref. 101106] We noted exceptions for one ESE student reported for .5000 FTE in Program No. 255 (ESE Support Level 5) in the October 2010 and February 2011 surveys, as follows:

- a. During the October 2010 survey, the student was reported for more homebound instruction than was supported by the homebound instructor’s contact log (4.5 hours or .0900 FTE).
- b. During the February 2011 survey, we noted that the student had been dismissed from the Hospital and Homebound Program on December 15, 2010, prior to the February 2011 survey, and was receiving only on-campus instruction that should have been reported in Program No. 101 (Basic K-3).

We propose the following adjustment:

101 Basic K-3	.5000	
255 ESE Support Level 5	(.9100)	(.4100)
		(.4100)
Proposed Net Adjustment		(1.6665)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (2) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to student's entry into that year based on their individual anniversary dates; (3) *ELL Student Plans* should be reviewed and updated each school year; (4) students should not be reported in the ESOL Program beyond the maximum six-year period; (5) students assessed English proficient are placed or retained in ESOL based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4, Florida Administrative Code; (6) ESE students should have their entire schedules reported in the appropriate ESE Program; (7) ESE Support Level 5 reporting for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (8) ESE students are reported in accordance with their *Matrix of Services* forms; (9) *Matrix of Services* forms are reviewed and updated when students' IEPs are prepared; (10) a newly prepared and completed *Matrix of Services* form should be maintained every three years; (11) EPs should be maintained in students' files and renewed prior to their expiration; (12) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (13) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search should be reported in the Career Education 9-12 (OJT) Program; (14) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; and (15) parents are appropriately notified of teachers' out-of-field status.

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2011

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2010-11*

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2010-11*
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, F.A.C. Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2010-11*

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2011

Regulatory Citations (Continued)

Exceptional Education

- Section 1003.57, F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Provision of Free Appropriate Public Education (FAPE) and
 Development of Individual Educational Plans for Students with
 Disabilities
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities
 Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C.General Education Intervention Procedures, Identification, Evaluation,
 Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C.Individual Educational Plans (IEPs) and Educational Plans (EPs) for
 Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

- Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S.Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C.Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient
 Students

The accompanying notes are an integral part of this schedule.

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. School District of Levy County

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

For the fiscal year ended June 30, 2011, the District operated 17 schools serving prekindergarten through twelfth grade students, reported 5,616.44 unweighted FTE, and received approximately \$20 million in State funding through FEFP. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

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

4. Calculation of FEFP Funds

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

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

NOTE A - SUMMARY (Continued)

6. Educational Programs

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

7. Statutes and Rules

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

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

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bronson Middle/High School	1 through 5
2. Chiefland High School	6 through 8
3. Whispering Winds Charter School	NA
4. Williston High School	9 through 12
5. Joyce M. Bullock Elementary School	13
6. Williston Middle School	14
7. Yankeetown School	15
8. Williston Elementary School	16 and 17
9. Chiefland Elementary School	18 through 25
10. Bronson Elementary School	26 through 31



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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 LEVY COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 15, 2011, that the Levy County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 25 of the 164 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 6, 7, and 8.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2011.

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

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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

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

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

Respectfully submitted,



David W. Martin, CPA
April 16, 2012

SCHEDULE F

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (146) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (6,980) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	292
IDEA (PK), Weighted	46
Teenage Parents and Infants	20
Two Miles or More	<u>6,622</u>
Total	<u>6,980</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 164 of the 6,980 students reported as being transported by the District.		25	(12)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 102 students.	—	<u>102</u>	<u>(41)</u>
Totals	<u>(2)</u>	<u>127</u>	<u>(53)</u>

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 DOE.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Levy County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 40.

Findings

**Students
 Transported
 Proposed Net
 Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.

1. [Ref. 55] The number of days in term for 16 students (2 in the Two Miles or More ridership category in the October 2010 survey and 14 students in the IDEA [K-12], Weighted ridership category in the June 2011 survey) was reported incorrectly due to an isolated data processing error. The students were reported as being transported 99 days in the October 2010 survey and 9 days in the June 2011 survey but should have been reported for 90 days in term and 6 days in term, respectively. We propose the following adjustments:

October 2010 Survey**99 Days in Term**

Two Miles or More

(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2010 Survey</u> (Continued)		
<u>90 Days in Term</u>		
Two Miles or More	2	
<u>June 2011 Survey</u>		
<u>9 Days in Term</u>		
IDEA (K-12), Weighted	(14)	
<u>6 Days in Term</u>		
IDEA (K-12), Weighted	14	0

2. [Ref. 56] The number of buses in operation in the October 2010 survey was overstated by two buses. Students were reported as riding bus No. 57 and bus No. 241; however, the students actually rode and were reported as riding bus No. 318 and bus No. 214, respectively, which were already included in the bus count. We propose the following adjustment:

<u>October 2010 Survey</u>		
Number of Buses in Operation	(2)	-

3. [Ref. 51/52] In conjunction with our general tests of student transportation, we noted that certain students were reported for transportation funding without a matching demographic record in the State FTE database. In response to our inquiry, Transportation personnel validated all except for 11 students as follows: (a) 1 student (Ref. 51) could not be identified; (b) 5 students (Ref. 51) either graduated in prior years or withdrew from school prior to survey week; (c) 4 students (Ref. 51) were not marked as riding the assigned bus during the 11-day survey window; and (d) the bus driver’s report provided to support the ridership of 1 student (Ref. 52) was undated and attached to a computer-generated report for the 2010 school year; thus, we concluded that the bus driver’s report was not valid for our examination year. We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<p><u>October 2010 Survey</u> – [Ref. 51] <u>90 Days in Term</u> Two Miles or More</p>	(6)
<p><u>February 2011 Survey</u> <u>90 Days in Term</u> Two Miles or More</p>	(4) (10)
<p><u>October 2010 Survey</u> – [Ref. 52] <u>90 Days in Term</u> Two Miles or More</p>	(1) (1)

4. [Ref. 53] We also noted in conjunction with our general tests of student transportation that 69 students were misclassified by ridership categories based on their grade levels, as follows:

- a. Four PK students were reported in the IDEA (K-12), Weighted ridership category but should have been reported in the IDEA (PK), Weighted ridership category.
- b. Ten kindergarten students were reported in the IDEA (PK), Weighted ridership category but should have been reported in the IDEA (K-12), Weighted ridership category.
- c. Fifty-five PK students were reported in the Two Miles or More ridership category but 3 of these students were enrolled in ESE programs and should have been reported in the IDEA (PK), Unweighted ridership category. The remaining 52 students were not otherwise eligible for State transportation funding.

We propose the following adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
a. <u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (PK), Weighted	3	
 <u>June 2011 Survey</u>		
<u>9 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	<u>1</u>	0
 b. <u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	10	
IDEA (PK), Weighted	<u>(10)</u>	0
 c. <u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Unweighted	3	
Two Miles or More	(54)	
 <u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	<u>(1)</u>	(52)
 5. [Ref. 54] <u>We further noted in conjunction with our general tests of student transportation that 22 students were provided transportation using local public transportation (under contract with Levy Transit) in the October 2010 survey but were not reported for State transportation funding. The students were eligible to be reported in the Two Miles or More ridership category under vehicle type G (General Purpose Transportation). We propose the following adjustment:</u>		
 <u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	<u>22</u>	22

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- 6. [Ref. 57] We noted the following exceptions involving 14 sample students (12 in the IDEA [K-12], Weighted ridership category and 2 in the IDEA [PK], Weighted ridership category), as follows:
 - a. The IEPs for 12 students did not indicate that the students met at least one of the five criteria for IDEA-weighted classification. We noted that 11 of the students were eligible for other ridership categories as follows: (1) 2 students were PK students and should have been reported in the IDEA (PK), Unweighted ridership category, and (2) 9 students lived more than two miles from school and should have been reported in the Two Miles or More ridership category. The remaining student lived less than two miles from school and the student’s IEP did not specifically authorize transportation; consequently, this student should not have been reported for State transportation funding.
 - b. The files for 2 students did not contain IEPs that were valid during the reporting surveys. However, the students lived more than two miles from school and were eligible for reporting in the Two Miles or More ridership category.

We propose the following adjustments:

- a. **July 2010 Survey**
12 Days in Term
 IDEA (K-12), Weighted (1)
 Two Miles or More 1

- October 2010 Survey**
90 Days in Term
 IDEA (K-12), Weighted (6)
 Two Miles or More 5

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>February 2011 Survey</u>			
<u>90 Days in Term</u>			
IDEA (K-12), Weighted	(3)		
IDEA (PK), Weighted	(1)		
IDEA (PK), Unweighted	1		
Two Miles or More	3		
<u>June 2011 Survey</u>			
<u>9 Days in Term</u>			
IDEA (PK), Weighted	(1)		
IDEA (PK), Unweighted	<u>1</u>	(1)	
b. <u>October 2010 Survey</u>			
<u>90 Days in Term</u>			
IDEA (K-12), Weighted	(1)		
Two Miles or More	1		
<u>February 2011 Survey</u>			
<u>90 Days in Term</u>			
IDEA (K-12), Weighted	(1)		
Two Miles or More	<u>1</u>	0	
7. [Ref. 58] <u>Eight students were reported incorrectly in the Two Miles or More ridership category. The students lived less than two miles from school and were otherwise not eligible for State transportation funding. We propose the following adjustments:</u>			
<u>October 2010 Survey</u>			
<u>90 Days in Term</u>			
Two Miles or More	(7)		
<u>February 2011 Survey</u>			
<u>90 Days in Term</u>			
Two Miles or More	(1)	(8)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Students
 Transported
 Proposed Net
Adjustments**

Findings

8. [Ref. 59] We noted the following exceptions for three students: (a) one student reported in the IDEA (K-12), Weighted ridership category in the October 2010 survey was not listed on the assigned bus driver’s report and the student’s IEP did not indicate that the student met one of the five criteria for IDEA-weighted classification, and (b) the assigned bus drivers’ reports for two students in the February 2011 survey indicated that the students were not transported during the 11-day survey window. We propose the following adjustments:

October 2010 Survey

90 Days in Term

IDEA (K-12), Weighted (1)

February 2011 Survey

90 Days in Term

Two Miles or More (2) (3)

Proposed Net Adjustment (53)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Levy County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses reported are only those that are in operation during the survey period concerned; (2) students are reported in the correct ridership categories; (3) all students are accounted for who are transported and reported with the survey’s results; (4) only those students who are enrolled in school during the survey periods and ride a bus at least 1 day during the 11-day survey window are reported; (5) the distance from home to school is verified prior to students being reported; (6) only eligible ESE students whose IEPs authorize transportation services are reported in IDEA-weighted or unweighted ridership categories; (7) the number of days in term is reported accurately with regard to the number of days that transportation is being provided; and (8) bus driver reports are maintained in readily-accessible files and are for the correct school year and reporting period.

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

Regulatory Citations

Chapter 1006, Part I, E., F.S. Transportation of Public K-12 Students

Section 1011.68, F.S. Funds for Student Transportation

Chapter 6A-3, F.A.C. Transportation

Student Transportation General Instructions 2010-11

The accompanying notes are an integral part of this schedule.

Levy County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. Student Eligibility

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

2. Transportation in Levy County

For the fiscal year ended June 30, 2011, the District received approximately \$1.7 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	2	8
October 2010	72	3,519
February 2011	70	3,439
June 2011	<u>2</u>	<u>14</u>
Total	<u>146</u>	<u>6,980</u>

3. Statutes and Rules

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

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

Levy County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

Robert O. Hastings
Superintendent

480 Marshburn Drive
P.O. Drawer 129
Bronson, FL 32621-0129



Phone (352) 486-5231
Fax (352) 486-5237

April 13, 2012

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

Dear Mr. Martin,

RE: Electronic FTE Report and Responses for School Board of Levy County

District Level

1. Bronson Middle/High School (#0021)

Ref: 2101, 2102, 2103, 2104, 2105

Agree with Findings and provide the following corrective actions(s)

a. Findings 1, 2 (2101, 2102)

ESOL coordinator will review each ESOL file to ensure that the Student Plans for each ELL student is updated annually and notification has been sent to parents concerning procedures and appropriate timelines are honored. ESOL coordinator will also insure that information is reported to data entry personnel is correct and students that are outside the State funding window are not claimed.

b. Findings 3, 4, 5 (2103, 2104, 2105)

The district ESE Director will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital Homebound scheduling. The ESE Director will emphasize review of Matrix of Services forms and ensure that what is reported is consistent with IEP and Matrix of Service forms. The district ESE Office personnel has set up procedures to



EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

2. Chiefland High School (#0051)

Ref: 5101, 5102, 5103

Agree with Findings and provide the following corrective actions(s)

a. Findings 6, 7 (5101, 5102)

The Career Pathways and Literacy Coordinator will educate CDE instructors and Guidance counselors on proper placement of students into OJT. CDE instructors will monitor correct reporting of hours worked and files are readily assessable. The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting if the change is a result placement into Hospital Homebound.

b. Finding 8 (5103)

The district ESE Director will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital Homebound scheduling. The ESE Director will emphasize review of Matrix of Services forms and ensure that what is reported is consistent with IEP and Matrix of Service forms. The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

3. Williston High School (#0091)

Ref: 9101, 9102, 9103, 9104,

Agree with Findings and provide the following corrective actions(s)

a. Findings 9, 10 (9101, 9102)

ESOL coordinator will review each ESOL file to ensure that the Student Plans for each ELL student is updated annually and notification has been sent to parents concerning procedures and appropriate timelines are honored. ESOL coordinator will also insure that information is reported to data entry personnel is correct and students that are outside the State funding window are not claimed. ESOL coordinator will ensure appropriate assessment of ELL students prior to entry into their fourth, fifth, or sixth year of placement. ESOL coordinator will also ensure that

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

ELL Committees are following the ESOL placement criteria specified by State Board Rule 6A-6.0902(2)(a)4, Florida Administrative Code.

b. Findings 11, 12 (9103, 9104)

The district ESE Director will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital Homebound scheduling. The ESE Director will emphasize review of Matrix of Services forms and ensure that what is reported is consistent with IEP and Matrix of Service forms. The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

4. Joyce M. Bullock Elementary School (#0092)

Ref: 9271/72

Agree with Findings an provide the following corrective actions(s)

a. Finding 13 (927 1/72)

The Personnel Department in conjunction with the ESOL Coordinator will monitor student schedules and teachers of record to ensure that teachers who are not properly certified to teach ELL Students are approved by the School Board to teach out of field and that parents of the ELL students are properly notified of the teachers' out of field status.

5. Williston Middle School (#0101)

Ref: 10102

Agree with Findings an provide the following corrective actions(s)

a. Finding 14 (10102)

The district ESE Director will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital Homebound scheduling. The ESE Director will emphasize review of Matrix of Services forms and ensure that what is reported is consistent with IEP and Matrix of Service forms. The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

6. Yankeetown School (#0111)

Ref: 11171

Agree with Findings an provide the following corrective actions(s)

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

a. Finding 15 (11171)

The District Office will provide training to School Based Administrators and Guidance counselors to ensure that teachers who are not properly certified to teach courses are approved by the School Board to teach out of field and that parents of those students are properly notified of the teachers' out of field status.

7. Williston Elementary School (#0231)

Ref: 23101, 23102

Agree with Findings and provide the following corrective actions(s)

a. Findings 16, 17 (23101, 23102)

ESOL coordinator will also insure that information is reported to data entry personnel is correct and students that are outside the State funding window are not claimed. ESOL coordinator will ensure appropriate assessment of ELL students prior to entry into their fourth, fifth, or sixth year of placement. ESOL coordinator will also ensure that ELL Committees are following the ESOL placement criteria specified by State Board Rule 6A-6.0902(2)(a)4, Florida Administrative Code

8. Chiefland Elementary School (#0241)

Ref: 24101, 24102, 24103, 24104, 24105, 24106, 24107, 24171)

Agree with Findings and provide the following corrective actions(s)

a. Findings 18, 21, 22, 23 (24101, 24104, 24105, 24106)

The district ESE Director will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital Homebound scheduling. The ESE Director will emphasize review of Matrix of Services forms and ensure that what is reported is consistent with IEP and Matrix of Service forms. The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

b. Findings 19, 20 (24102, 24103)

ESOL coordinator will review each ESOL file to ensure that the Student Plans for each ELL student is updated annually and notification has been sent to parents concerning procedures and appropriate timelines are honored. ESOL coordinator will also insure that information is reported to

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

data entry personnel is correct and students that are outside the State funding window are not claimed. ESOL coordinator will ensure appropriate assessment of ELL students prior to entry into their fourth, fifth, or sixth year of placement. ESOL coordinator will also ensure that ELL Committees are following the ESOL placement criteria specified by State Board Rule 6A-6.0902(2)(a)4, Florida Administrative Code

c. Finding 24 (24107)

The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

d. Finding 25 (24171)

The District Office will provide training to School Based Administrators and Guidance counselors to ensure that teachers who are not properly certified to teach courses are approved by the School Board to teach out of field and that parents of those students are properly notified of the teachers' out of field status.

9. Bronson Elementary School (#1011)

Ref: 101101, 101102, 101103, 101104, 101105, 101106

Agree with Findings and provide the following corrective actions(s)

a. Finding 26 (101101)

The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

b. Findings 27, 28, 29, 30, 31 (101102, 101103, 101104, 101105, 101106)

The district ESE Director will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital Homebound scheduling. The ESE Director will emphasize review of Matrix of Services forms and ensure that what is reported is consistent with IEP and Matrix of Service forms. The district ESE Office personnel has set up procedures to bi-annually review the IEP and Matrix of Services form to ensure compliance and proper reporting.

10. Transportation

Ref: 51, 52, 53, 54, 55, 56, 57, 58, 59

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

Agree with Findings and provide the following corrective actions(s)

a. Findings 1, 2, 3, 4, (51, 52, 53, 55, 56)

MIS has created a report of students that are to be shipped for FTE. The report shows each individual student and the categories that the students are shipped under. The Transportation Department will compare this data to the each bus driver's FEFP report. Anomalies in the categories that students are reported under will be corrected prior to finalization of FTE shipment.

b. Finding 5 (54)

This finding was a result of a Charter School contracting with public transportation for the purposes of daily transportation of students to and from the Charter School. Failure to report these students in the Two Miles or More ridership category was an oversight on our part and has now been corrected and is a part of our daily practice.

c. Findings 6, 8 (57, 59)

The Transportation Department will coordinate with the ESE department to put in place procedures and routines to verify the eligibility of weighted ridership.

d. Finding 7 (58)

The Transportation Department will verify actual distances of students who are close to the 2.0 mile ridership eligibility to ensure correct reporting.

If you have any questions or concerns, please email me at Bob.Hastings@levy.k12.fl.us or call me at 352-486-5231.

Sincerely,



Robert O. Hastings
Superintendent
School Board of Levy County

RH/alh